AGGREGRATED INFORMATION FOR KWAZULU-NATAL
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	47 002 411	47 255 178	13 152 331	28.0%	12 233 931	26.0%	12 026 342	25.4%	9 461 759	20.0%	46 874 362	99.2%	9 003 334	98.3%	5.1%
Property rates	8 242 807	8 262 197	2 407 044	29.2%	2 238 408	27.2%	2 500 129	30.3%	2 036 267	24.6%	9 181 847	111.1%	1 984 283	103.4%	2.6%
Property rates - penalties and collection charges	233 213	243 276	57 183	24.5%	61 675	26.4%	62 597	25.7%	55 320	22.7%	236 775	97.3%	110 459	106.7%	(49.9%)
Service charges - electricity revenue	16 018 748	15 918 300	4 117 479	25.7%	3 820 008	23.8%	3 731 284	23.4%	3 978 779	25.0%	15 647 550	98.3%	3 684 848	96.7%	8.0%
Service charges - water revenue	4 530 960	4 512 415	1 141 604	25.2%	1 112 002	24.5%	1 141 167	25.3%	1 090 799	24.2%	4 485 572	99.4%	1 043 644	95.7%	4.5%
Service charges - sanitation revenue	1 370 756	1 321 443	338 469	24.7%	327 955	23.9%	335 069	25.4%	312 957	23.7%	1 314 450	99.5%	318 307	99.7%	(1.7%)
Service charges - refuse revenue	1 011 528	1 010 829	260 658	25.8%	240 129	23.7%	241 776	23.9%	232 503	23.0%	975 066	96.5%	217 482	98.6%	6.9%
Service charges - other	169 107	158 629	54 662	32.3%	51 471	30.4%	50 555	31.9%	47 730	30.1%	204 418	128.9%	48 029	121.9%	(.6%)
Rental of facilities and equipment	547 225	546 874	125 720	23.0%	144 470	26.4%	113 453	20.7%	128 931	23.6%	512 573	93.7%	162 233	111.1%	(20.5%)
Interest earned - external investments	764 095	773 561	169 794	22.2%	183 340	24.0%	162 942	21.1%	204 193	26.4%	720 269	93.1%	194 029	98.4%	5.2%
Interest earned - outstanding debtors	319 741	327 833	98 391	30.8%	91 167	28.5%	101 760	31.0%	104 229	31.8%	395 546	120.7%	96 143	137.2%	8.4%
Dividends received	-	-	-	-	-	-	14	-	0	-	14	-	-	-	(100.0%)
Fines	204 856	289 800	40 931	20.0%	37 755	18.4%	53 526	18.5%	148 168	51.1%	280 380	96.7%	37 378	74.9%	296.4%
Licences and permits	107 413	102 574	26 411	24.6%	23 348	21.7%	29 466	28.7%	26 244	25.6%	105 469	102.8%	24 944	100.7%	5.2%
Agency services	40 675	40 656	9 366	23.0%	7 585	18.6%	10 934	26.9%	8 902	21.9%	36 788	90.5%	10 100	93.6%	(11.9%)
Transfers recognised - operational	10 053 661	10 248 752	3 410 542	33.9%	2 970 075	29.5%	2 518 745	24.6%	883 891	8.6%	9 783 252	95.5%	719 481	100.0%	22.9%
Other own revenue	3 313 895	3 436 470	891 486	26.9%	908 142	27.4%	967 520	28.2%	199 236	5.8%	2 966 384	86.3%	344 388	88.0%	(42.1%)
Gains on disposal of PPE	73 732	61 567	2 589	3.5%	16 399	22.2%	5 407	8.8%	3 611	5.9%	28 006	45.5%	7 584	45.2%	(52.4%)
Operating Expenditure	47 400 433	48 096 051	10 768 188	22.7%	11 532 517	24.3%	10 527 958	21.9%	12 015 142	25.0%	44 843 804	93.2%	11 450 352	94.3%	4.9%
Employee related costs	13 180 733	13 226 144	2 959 372	22.5%	3 516 530	26.7%	3 039 713	23.0%	3 012 481	22.8%	12 528 097	94.7%	2 907 041	96.4%	3.6%
Remuneration of councillors	622 728	588 676	141 142	22.7%	141 961	22.8%	138 318	23.5%	157 525	26.8%	578 946	98.3%	141 136	92.9%	11.6%
Debt impairment	1 358 787	1 201 063	64 060	4.7%	82 065	6.0%	242 747	20.2%	449 780	37.4%	838 653	69.8%	233 253	55.6%	92.8%
Depreciation and asset impairment	3 776 305	3 849 946	781 348	20.7%	954 271	25.3%	843 830	21.9%	784 119	20.4%	3 363 569	87.4%	812 538	85.0%	(3.5%)
Finance charges	1 449 432	1 455 286	177 279	12.2%	453 155	31.3%	175 349	12.0%	407 351	28.0%	1 213 134	83.4%	208 477	84.9%	95.4%
Bulk purchases	13 389 653	13 470 456	3 880 693	29.0%	2 971 032	22.2%	2 967 051	22.0%	3 308 064	24.6%	13 126 841	97.4%	3 292 618	96.9%	.5%
Other Materials	307 260	326 297	61 664	20.1%	45 441	14.8%	67 526	20.7%	96 804	29.7%	271 436	83.2%	86 321	86.1%	12.1%
Contracted services	5 056 208	5 153 827	1 058 157	20.9%	1 372 739	27.1%	1 222 690	23.7%	1 314 980	25.5%	4 968 567	96.4%	1 329 010	99.8%	(1.1%)
Transfers and grants	765 906	657 609	118 294	15.4%	173 151	22.6%	151 513	23.0%	151 805	23.1%	594 763	90.4%	187 416	103.5%	(19.0%)
Other expenditure	7 492 756	8 165 690	1 525 942	20.4%	1 820 782	24.3%	1 678 269	20.6%	2 329 527	28.5%	7 354 519	90.1%	2 250 433	95.0%	3.5%
Loss on disposal of PPE	665	1 057	236	35.6%	1 387	208.7%	951	90.0%	2 705	256.0%	5 280	499.6%	2 108	141.9%	28.3%
Surplus/(Deficit)	(398 022)	(840 874)	2 384 142		701 414		1 498 384		(2 553 382)		2 030 558		(2 447 017)		
Transfers recognised - capital	7 707 110	8 056 869	1 631 158	21.2%	2 230 297	28.9%	1 834 125	22.8%	1 163 445	14.4%	6 859 025	85.1%	2 276 049	95.0%	(48.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	59 698	20 000	14 633	24.5%	-	-	3 286	16.4%	(3 894)	(19.5%)	14 026	70.1%	3 537	3.5%	(210.1%)
Surplus/(Deficit) after capital transfers and contributions	7 368 786	7 235 996	4 029 934		2 931 711		3 335 796		(1 393 831)		8 903 609		(167 431)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	7 368 786	7 235 996	4 029 934		2 931 711		3 335 796		(1 393 831)		8 903 609		(167 431)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7 368 786	7 235 996	4 029 934		2 931 711		3 335 796		(1 393 831)		8 903 609		(167 431)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	0	-	-	-	0	-	-	-	-
Surplus/(Deficit) for the year	7 368 786	7 235 996	4 029 934		2 931 711		3 335 796		(1 393 831)		8 903 609		(167 431)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	12 159 418	13 021 744	2 271 475	18.7%	3 043 936	25.0%	2 463 122	18.9%	3 821 718	29.3%	11 600 252	89.1%	4 598 210	91.6%	(16.9%)
National Government	6 758 982	7 331 697	1 200 280	17.8%	1 778 548	26.3%	1 477 365	20.2%	2 217 762	30.2%	6 673 955	91.0%	2 043 514	81.8%	8.5%
Provincial Government	919 114	1 202 634	453 316	49.3%	554 678	60.3%	277 828	23.1%	276 667	23.0%	1 562 489	129.9%	814 949	416.1%	(66.1%)
District Municipality	-	-	-	-	-	-	-	-	23	-	23	-	-	-	(100.0%)
Other transfers and grants	43 895	82 588	16 525	37.6%	7 144	16.3%	4 658	5.6%	(3 134)	(3.8%)	25 192	30.5%	3 162	22.9%	(199.1%)
Transfers recognised - capital	7 721 991	8 616 918	1 670 121	21.6%	2 340 370	30.3%	1 759 851	20.4%	2 491 318	28.9%	8 261 660	95.9%	2 861 626	102.6%	(12.9%)
Borrowing	1 740 746	1 786 713	81 042	4.7%	128 035	7.4%	76 314	4.3%	997 087	55.8%	1 282 478	71.8%	1 309 822	74.6%	(23.9%)
Internally generated funds	2 606 551	2 515 444	500 550	19.2%	557 767	21.4%	595 009	23.7%	305 617	12.1%	1 958 943	77.9%	398 616	70.3%	(23.3%)
Public contributions and donations	90 129	102 669	19 762	21.9%	17 764	19.7%	31 948	31.1%	27 697	27.0%	97 171	94.6%	28 145	110.6%	(1.6%)
Capital Expenditure Standard Classification	12 159 418	13 021 744	2 271 475	18.7%	3 043 936	25.0%	2 463 782	18.9%	3 821 718	29.3%	11 600 911	89.1%	4 598 210	91.6%	(16.9%)
Governance and Administration	1 109 775	1 090 217	132 481	11.9%	210 897	19.0%	208 124	19.1%	407 557	37.4%	959 060	88.0%	358 692	82.6%	13.6%
Executive & Council	418 037	456 378	58 963	14.1%	110 493	26.4%	80 566	17.7%	167 007	36.6%	417 029	91.4%	174 941	145.2%	(4.5%)
Budget & Treasury Office	287 266	245 961	36 365	12.7%	47 225	16.4%	75 799	30.8%	57 107	23.2%	216 497	88.0%	68 048	66.9%	(16.1%)
Corporate Services	404 472	387 879	37 153	9.2%	53 179	13.1%	51 759	13.3%	183 443	47.3%	325 533	83.9%	115 703	49.1%	58.5%
Community and Public Safety	1 569 976	1 868 435	569 978	36.3%	681 579	43.4%	371 036	19.9%	458 478	24.5%	2 081 071	111.4%	972 417	224.1%	(52.9%)
Community & Social Services	438 873	807 679	51 047	11.6%	82 859	18.9%	57 105	7.1%	123 593	15.3%	314 604	39.0%	96 151	64.5%	28.5%
Sport And Recreation	201 007	138 418	18 415	9.2%	17 481	8.7%	18 095	13.1%	50 511	36.5%	104 502	75.5%	42 591	58.8%	18.6%
Public Safety	160 411	133 969	21 983	13.7%	28 236	17.6%	18 600	13.9%	45 872	34.2%	114 691	85.6%	49 723	46.7%	(7.7%)
Housing	733 936	752 275	475 293	64.8%	546 033	74.4%	268 165	35.6%	229 463	30.5%	1 518 954	201.9%	780 617	534.4%	(70.6%)
Health	35 749	36 094	3 240	9.1%	6 970	19.5%	9 072	25.1%	9 040	25.0%	28 320	78.5%	3 336	40.1%	171.0%
Economic and Environmental Services	3 617 883	3 732 174	465 684	12.9%	800 388	22.1%	765 734	20.5%	1 230 284	33.0%	3 262 090	87.4%	1 115 093	70.3%	10.3%
Planning and Development	520 356	807 805	93 141	17.9%	163 192	31.4%	128 342	15.9%	201 405	24.9%	586 080	72.6%	222 456	61.3%	(9.5%)
Road Transport	3 093 467	2 922 804	372 543	12.0%	637 196	20.6%	637 392	21.8%	1 028 710	35.2%	2 675 840	91.6%	892 488	73.4%	15.3%
Environmental Protection	4 060	1 565	-	-	-	-	-	-	170	10.9%	170	10.9%	149	5.8%	14.4%
Trading Services	5 736 634	6 288 947	1 099 296	19.2%	1 334 228	23.3%	1 115 260	17.7%	1 722 820	27.4%	5 271 604	83.8%	2 130 805	83.9%	(19.1%)
Electricity	1 318 557	1 344 183	183 395	13.9%	183 829	13.9%	203 832	15.2%	429 602	32.0%	1 000 658	74.4%	339 151	70.5%	26.7%
Water	3 031 994	3 387 603	682 466	22.5%	775 031	25.6%	595 499	17.6%	982 213	29.0%	3 035 209	89.6%	1 111 077	81.8%	(11.6%)
Waste Water Management	1 225 714	1 420 313	209 691	17.1%	354 354	28.9%	300 476	21.2%	269 814	19.0%	1 134 335	79.9%	608 638	98.7%	(55.7%)
Waste Management	160 369	136 848	23 743	14.8%	21 015	13.1%	15 453	11.3%	41 191	30.1%	101 402	74.1%	71 939	88.3%	(42.7%)
Other	125 150	41 971	4 036	3.2%	16 844	13.5%	3 627	8.6%	2 578	6.1%	27 086	64.5%	21 202	31.7%	(87.8%)

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	52 497 357	52 830 734	15 679 384	29.9%	13 922 393	26.5%	15 187 626	28.7%	8 878 902	16.8%	53 668 306	101.6%	10 531 482	105.1%	(15.7%)
Property rates, penalties and collection charges	8 071 073	8 327 957	2 099 901	26.0%	2 166 578	26.8%	2 556 624	30.7%	1 848 954	22.2%	8 672 057	104.1%	2 589 364	101.8%	(28.6%)
Service charges	21 564 844	22 041 244	5 867 056	27.2%	4 883 934	22.6%	5 623 904	25.5%	4 603 108	20.9%	20 978 002	95.2%	6 130 860	92.2%	(24.9%)
Other revenue	4 026 534	3 507 219	1 903 011	47.3%	2 363 929	58.7%	1 234 267	35.2%	1 278 268	36.4%	6 779 476	193.3%	16 730	229.0%	7 540.5%
Government - operating	9 997 423	9 835 897	3 756 539	37.6%	2 519 050	25.2%	2 557 510	26.0%	322 718	3.3%	9 155 817	93.1%	304 650	100.1%	5.9%
Government - capital	7 919 539	8 223 818	1 815 687	22.9%	1 769 987	22.3%	3 001 909	36.5%	156 295	1.9%	6 743 877	82.0%	1 255 936	98.1%	(87.6%)
Interest	917 944	894 600	237 190	25.8%	218 915	23.8%	213 412	23.9%	669 560	74.8%	1 339 077	149.7%	233 940	104.8%	186.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Payments	(41 578 197)	(42 203 703)	(11 095 975)	26.7%	(12 627 706)	30.4%	(11 879 906)	28.1%	(11 018 596)	26.1%	(46 622 183)	110.5%	(9 603 776)	107.2%	14.7%
Suppliers and employees	(39 610 321)	(40 270 800)	(10 835 587)	27.4%	(12 040 785)	30.4%	(11 606 649)	28.8%	(10 512 549)	26.1%	(44 995 570)	111.7%	(9 216 496)	107.0%	14.1%
Finance charges	(1 449 735)	(1 454 545)	(150 962)	10.4%	(472 710)	32.6%	(145 739)	10.0%	(447 232)	30.7%	(1 216 644)	83.6%	(233 896)	85.2%	91.2%
Transfers and grants	(518 141)	(478 358)	(109 426)	21.1%	(114 211)	22.0%	(127 518)	26.7%	(58 814)	12.3%	(409 969)	85.7%	(153 384)	289.7%	(61.7%)
Net Cash from/(used) Operating Activities	10 919 160	10 627 031	4 583 409	42.0%	1 294 687	11.9%	3 307 720	31.1%	(2 139 694)	(20.1%)	7 046 123	66.3%	927 706	98.2%	(330.6%)
Cash Flow from Investing Activities															
Receipts	246 817	291 524	(488 459)	(197.9%)	185 024	75.0%	641 402	220.0%	922 026	316.3%	1 259 993	432.2%	363 203	(94.6%)	153.9%
Proceeds on disposal of PPE	111 823	99 533	16 625	14.9%	46 225	41.3%	12 754	12.8%	6 755	6.8%	82 359	82.7%	4 956	49.7%	36.3%
Decrease in non-current debtors	6 608	137 345	1 316	19.9%	(3 587)	(54.3%)	57 377	41.8%	-	-	55 106	40.1%	23	165.2%	(100.0%)
Decrease in other non-current receivables	18 981	(2 396)	(60 951)	(321.1%)	50 147	264.2%	108 758	(4 540.0%)	33 043	(1 379.3%)	130 996	(5 468.3%)	48 568	468.2%	(32.0%)
Decrease (increase) in non-current investments	109 404	57 040	(445 449)	(407.2%)	92 239	84.3%	462 513	810.9%	882 229	1 546.7%	991 532	1 738.3%	309 656	(227.5%)	184.9%
Payments	(11 665 693)	(12 562 350)	(2 199 981)	18.9%	(2 459 570)	21.1%	(3 042 924)	24.2%	(2 640 233)	21.0%	(10 342 707)	82.3%	(4 355 752)	95.3%	(39.4%)
Capital assets	(11 665 693)	(12 562 350)	(2 199 981)	18.9%	(2 459 570)	21.1%	(3 042 924)	24.2%	(2 640 233)	21.0%	(10 342 707)	82.3%	(4 355 752)	95.3%	(39.4%)
Net Cash from/(used) Investing Activities	(11 418 877)	(12 270 826)	(2 688 440)	23.5%	(2 274 546)	19.9%	(2 401 522)	19.6%	(1 718 207)	14.0%	(9 082 714)	74.0%	(3 992 548)	101.3%	(57.0%)
Cash Flow from Financing Activities															
Receipts	1 787 934	1 836 375	33 067	1.8%	141 413	7.9%	159 905	8.7%	1 056 049	57.5%	1 390 435	75.7%	1 692 198	100.1%	(37.6%)
Short term loans	20 000	-	-	-	-	-	-	-	10 000	-	10 000	-	-	-	(100.0%)
Borrowing long term/refinancing	1 696 079	1 760 576	14 397	.8%	104 911	6.2%	164 797	9.4%	1 042 712	59.2%	1 326 817	75.4%	1 565 468	88.7%	(33.4%)
Increase (decrease) in consumer deposits	71 855	75 799	18 670	26.0%	36 502	50.8%	(4 892)	(6.5%)	3 337	4.4%	53 618	70.7%	126 730	503.7%	(97.4%)
Payments	(1 522 407)	(1 449 796)	(375 981)	24.7%	(349 307)	22.9%	(307 017)	21.2%	(372 963)	25.7%	(1 405 269)	96.9%	(334 671)	85.5%	11.4%
Repayment of borrowing	(1 522 407)	(1 449 796)	(375 981)	24.7%	(349 307)	22.9%	(307 017)	21.2%	(372 963)	25.7%	(1 405 269)	96.9%	(334 671)	85.5%	11.4%
Net Cash from/(used) Financing Activities	265 527	386 579	(342 914)	(129.1%)	(207 894)	(78.3%)	(147 112)	(38.1%)	683 086	176.7%	(14 834)	(3.8%)	1 357 527	125.4%	(49.7%)
Net Increase/(Decrease) in cash held	(234 190)	(1 257 216)	1 552 055	(662.7%)	(1 187 753)	507.2%	759 086	(60.4%)	(3 174 814)	252.5%	(2 051 425)	163.2%	(1 707 316)	89.3%	86.0%
Cash/cash equivalents at the year begin:	10 487 369	10 407 834	9 957 512	94.9%	11 509 567	109.7%	10 321 814	99.2%	11 044 413	106.1%	9 957 512	95.7%	10 550 401	81.4%	4.7%
Cash/cash equivalents at the year end:	10 253 179	9 150 618	11 509 567	112.3%	10 321 814	100.7%	11 080 901	121.1%	7 869 599	86.0%	7 906 086	86.4%	8 843 085	82.2%	(11.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	365 876	8.8%	158 786	3.8%	160 089	3.9%	3 461 762	83.5%	4 146 512	31.4%	36 690	.9%	883 933	21.3%
Trade and Other Receivables from Exchange Transactions - Electricity	815 379	57.3%	153 226	10.8%	54 949	3.9%	398 440	28.0%	1 421 995	10.8%	3 663	.3%	351 434	24.7%
Receivables from Non-exchange Transactions - Property Rates	435 740	11.6%	135 144	3.6%	109 623	2.9%	3 089 954	82.0%	3 770 460	28.6%	(60 206)	(1.6%)	1 164 156	30.9%
Receivables from Exchange Transactions - Waste Water Management	123 554	14.8%	39 448	4.7%	27 506	3.3%	645 262	77.2%	835 770	6.3%	3 834	.5%	212 815	25.5%
Receivables from Exchange Transactions - Waste Management	34 035	7.5%	14 664	3.2%	28 660	6.3%	377 265	83.0%	454 623	3.4%	5 300	1.2%	29 643	6.5%
Receivables from Exchange Transactions - Property Rental Debtors	5 243	2.6%	2 847	1.4%	3 043	1.5%	186 846	94.4%	197 979	1.5%	293	.1%	67 913	34.3%
Interest on Arrear Debtor Accounts	(128 596)	(7.7%)	74 344	4.5%	62 880	3.8%	1 653 493	99.5%	1 662 121	12.6%	13 484	.8%	626 350	37.7%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(32 960)	(4.7%)	24 563	3.5%	11 763	1.7%	694 481	99.5%	697 846	5.3%	26 028	3.7%	52 341	7.5%
Total By Income Source	1 618 270	12.3%	603 022	4.6%	458 512	3.5%	10 507 502	79.7%	13 187 307	100.0%	29 085	.2%	3 388 585	25.7%
Debtors Age Analysis By Customer Group														
Organs of State	86 678	10.8%	49 242	6.1%	29 558	3.7%	638 590	79.4%	804 068	6.1%	69	-	169 732	21.1%
Commercial	579 632	16.2%	242 475	6.8%	143 211	4.0%	2 606 562	73.0%	3 571 881	27.1%	(1 224)	-	1 265 058	35.4%
Households	843 975	12.1%	260 242	3.7%	239 225	3.4%	5 634 451	80.7%	6 977 893	52.9%	29 767	.4%	1 798 501	25.8%
Other	107 985	5.9%	51 063	2.8%	46 518	2.5%	1 627 898	88.8%	1 833 464	13.9%	473	-	155 295	8.5%
Total By Customer Group	1 618 270	12.3%	603 022	4.6%	458 512	3.5%	10 507 502	79.7%	13 187 307	100.0%	29 085	.2%	3 388 585	25.7%

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 051 142	95.7%	5 737	.5%	2	-	41 244	3.8%	1 098 125	21.1%
Bulk Water	193 487	90.0%	-	-	239	.1%	21 206	9.9%	214 932	4.1%
PAYE deductions	88 005	100.0%	-	-	-	-	-	-	88 005	1.7%
VAT (output less input)	61 722	100.0%	-	-	-	-	-	-	61 722	1.2%
Pensions / Retirement	113 013	100.0%	-	-	-	-	-	-	113 013	2.2%
Loan repayments	5 499	.3%	50 657	2.6%	271 482	13.9%	1 627 277	83.2%	1 954 915	37.6%
Trade Creditors	891 166	75.3%	39 990	3.4%	61 473	5.2%	190 402	16.1%	1 183 031	22.8%
Auditor-General	747	46.2%	79	4.9%	-	-	791	48.9%	1 617	-
Other	383 077	79.7%	32 884	6.8%	21 505	4.5%	43 449	9.0%	480 915	9.3%
Total	2 787 857	53.7%	129 347	2.5%	354 702	6.8%	1 924 368	37.0%	5 196 275	100.0%

Contact Details

Municipal Manager		
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ETHEKWINI (ETH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	26 725 375	26 794 956	7 136 854	26.7%	7 003 006	26.2%	7 289 462	27.2%	5 609 582	20.9%	27 038 904	100.9%	5 842 941	99.4%	(4.0%)
Property rates	5 352 283	5 392 883	1 419 326	26.5%	1 512 537	28.3%	1 816 809	33.7%	1 402 667	26.0%	6 151 339	114.1%	1 467 209	105.8%	(4.4%)
Property rates - penalties and collection charges	129 085	129 085	33 323	25.8%	32 843	25.4%	35 573	27.6%	37 610	29.1%	139 350	108.0%	91 406	111.7%	(58.9%)
Service charges - electricity revenue	10 477 612	10 477 612	2 719 259	26.0%	2 533 646	24.2%	2 463 919	23.5%	2 624 072	25.0%	10 340 897	98.7%	2 465 912	96.5%	6.4%
Service charges - water revenue	2 879 423	2 879 423	734 292	25.5%	736 248	25.6%	733 749	25.5%	744 652	25.9%	2 948 942	102.4%	678 319	92.9%	9.8%
Service charges - sanitation revenue	776 193	776 193	195 353	25.2%	202 389	26.1%	201 851	26.0%	200 246	25.8%	799 840	103.0%	192 734	99.4%	3.9%
Service charges - refuse revenue	513 927	513 927	128 064	24.9%	130 132	25.3%	128 931	25.1%	135 154	26.3%	522 280	101.6%	119 787	102.4%	12.8%
Service charges - other	143 495	143 495	48 624	33.9%	46 069	32.1%	45 806	31.9%	39 785	27.7%	180 285	125.6%	40 090	127.9%	(.8%)
Rental of facilities and equipment	451 237	451 237	103 421	22.9%	123 430	27.4%	94 262	20.9%	112 035	24.8%	433 148	96.0%	137 419	112.7%	(18.5%)
Interest earned - external investments	491 385	497 232	104 337	21.2%	88 126	17.9%	84 735	17.0%	103 578	20.8%	380 774	76.6%	98 710	88.5%	4.9%
Interest earned - outstanding debtors	114 629	114 629	41 093	35.8%	44 054	38.4%	46 756	40.8%	49 129	42.9%	181 032	157.9%	40 445	139.1%	21.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	113 756	113 756	16 454	14.5%	15 984	14.1%	20 426	18.0%	15 266	13.4%	68 131	59.9%	17 866	64.0%	(14.5%)
Licences and permits	25 094	25 094	7 331	29.2%	4 600	18.3%	10 887	43.4%	7 474	29.8%	30 291	120.7%	7 014	124.7%	6.5%
Agency services	12 744	12 744	2 529	19.8%	1 480	11.6%	3 851	30.2%	2 370	18.6%	10 229	80.3%	2 457	89.0%	(3.6%)
Transfers recognised - operational	2 584 010	2 640 964	764 681	29.6%	722 207	27.9%	801 390	30.3%	3 401	.1%	2 291 679	86.8%	262 292	100.1%	(98.7%)
Other own revenue	2 626 212	2 592 393	817 713	31.1%	804 404	30.6%	800 430	30.9%	131 905	5.1%	2 554 453	98.5%	216 743	101.8%	(39.1%)
Gains on disposal of PPE	34 289	34 289	1 055	3.1%	4 857	14.2%	87	.3%	237	.7%	6 236	18.2%	4 539	53.9%	(94.8%)
Operating Expenditure	26 853 285	26 942 593	6 157 152	22.9%	6 740 471	25.1%	6 060 308	22.5%	6 422 653	23.8%	25 380 584	94.2%	6 592 467	96.8%	(2.6%)
Employee related costs	7 353 431	7 412 240	1 653 945	22.5%	2 078 770	28.3%	1 671 064	22.5%	1 651 591	22.3%	7 055 370	95.2%	1 661 090	98.8%	(.6%)
Remuneration of councillors	93 026	93 026	24 148	26.0%	24 136	25.9%	24 082	25.9%	26 376	28.4%	98 742	106.1%	19 853	95.8%	32.9%
Debt impairment	569 329	569 329	32 642	5.7%	32 776	5.8%	218 023	38.3%	57 361	10.1%	340 802	59.9%	278 285	85.0%	(79.4%)
Depreciation and asset impairment	1 990 225	1 998 044	476 532	23.9%	494 286	24.8%	478 766	24.0%	472 928	23.7%	1 922 511	96.2%	381 292	92.0%	24.0%
Finance charges	1 177 331	1 177 331	113 213	9.6%	393 978	33.5%	110 167	9.4%	333 578	28.3%	950 936	80.8%	132 553	82.4%	151.7%
Bulk purchases	8 520 259	8 519 622	2 398 109	28.1%	1 872 306	22.0%	1 883 779	22.1%	2 104 951	24.7%	8 259 145	96.9%	2 133 010	97.5%	(1.3%)
Other Materials	2 604	2 604	10 843	416.3%	(10 132)	(389.0%)	2 613	100.3%	17 017	653.4%	20 341	781.0%	18 739	104.8%	(9.2%)
Contracted services	3 713 755	3 740 191	793 970	21.4%	1 053 128	28.4%	937 683	25.1%	990 249	26.5%	3 775 031	100.9%	1 062 904	107.1%	(6.8%)
Transfers and grants	205 214	200 629	31 340	15.3%	51 846	25.3%	61 903	30.9%	39 578	19.7%	184 667	92.0%	50 664	98.0%	(21.9%)
Other expenditure	3 227 845	3 229 292	622 417	19.3%	749 076	23.2%	671 901	20.8%	728 428	22.6%	2 771 822	85.8%	852 438	90.1%	(14.5%)
Loss on disposal of PPE	265	285	(5)	(2.0%)	301	113.6%	328	115.0%	595	208.7%	1 218	427.3%	1 638	132.3%	(63.7%)
Surplus/(Deficit)	(127 910)	(147 637)	979 702		262 535		1 229 154		(813 071)		1 658 320		(749 527)		
Transfers recognised - capital	3 377 740	3 406 939	788 060	23.3%	1 223 984	36.2%	754 205	22.1%	394 351	11.6%	3 160 599	92.8%	963 539	125.8%	(59.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 249 830	3 259 302	1 767 762		1 486 519		1 983 359		(418 720)		4 818 920		214 012		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	3 249 830	3 259 302	1 767 762		1 486 519		1 983 359		(418 720)		4 818 920		214 012		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 249 830	3 259 302	1 767 762		1 486 519		1 983 359		(418 720)		4 818 920		214 012		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	0	-	-	-	0	-	-	-	-
Surplus/(Deficit) for the year	3 249 830	3 259 302	1 767 762		1 486 519		1 983 359		(418 720)		4 818 920		214 012		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	5 711 022	5 613 077	1 167 040	20.4%	1 618 568	28.3%	1 202 070	21.4%	1 767 749	31.5%	5 755 427	102.5%	2 568 235	121.5%	(31.2%)
National Government	2 590 694	2 601 095	369 649	14.3%	749 672	28.9%	536 577	20.6%	903 719	34.7%	2 559 617	98.4%	680 243	76.0%	32.9%
Provincial Government	772 847	787 318	418 370	54.1%	474 069	61.3%	216 018	27.4%	167 741	21.3%	1 276 198	162.1%	693 019	1 394.0%	(75.8%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	14 200	18 526	41	.3%	243	1.7%	1 611	8.7%	157	.8%	2 052	11.1%	1 478	21.4%	(89.4%)
Transfers recognised - capital	3 377 741	3 406 939	788 060	23.3%	1 223 984	36.2%	754 206	22.1%	1 071 617	31.5%	3 837 867	112.6%	1 374 740	141.8%	(22.0%)
Borrowing	1 000 000	1 000 000	-	-	-	-	-	-	767 979	76.8%	767 979	76.8%	1 175 818	91.4%	(34.7%)
Internally generated funds	1 333 281	1 206 138	378 980	28.4%	394 584	29.6%	447 864	37.1%	(71 847)	(6.0%)	1 149 581	95.3%	17 677	111.5%	(506.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	5 711 022	5 613 077	1 167 040	20.4%	1 618 568	28.3%	1 202 070	21.4%	1 767 749	31.5%	5 755 427	102.5%	2 568 235	121.5%	(31.2%)
Governance and Administration	492 059	327 813	41 752	8.5%	37 418	7.6%	47 716	14.6%	131 679	40.2%	258 565	78.9%	140 724	61.9%	(6.4%)
Executive & Council	295 691	23 766	705	.2%	2 468	.8%	1 059	4.5%	12 736	53.6%	16 968	71.4%	5 522	36.1%	130.6%
Budget & Treasury Office	180 668	164 859	22 506	12.5%	21 734	12.0%	23 012	14.0%	44 299	26.9%	111 551	67.7%	55 220	78.3%	(19.8%)
Corporate Services	15 700	139 188	18 541	118.1%	13 216	84.2%	23 645	17.0%	74 644	53.6%	130 046	93.4%	79 982	53.6%	(6.7%)
Community and Public Safety	1 000 346	1 189 227	497 491	49.7%	576 125	57.6%	291 114	24.5%	317 116	26.7%	1 681 846	141.4%	838 966	368.8%	(62.2%)
Community & Social Services	154 387	376 574	6 075	3.9%	10 869	7.0%	9 134	2.4%	35 761	9.5%	61 839	16.4%	15 641	38.7%	128.6%
Sport And Recreation	22 994	11 994	3 235	14.1%	4 076	17.7%	3 886	32.4%	15 309	127.6%	26 506	221.0%	6 747	41.3%	126.9%
Public Safety	88 898	59 724	15 152	17.0%	11 692	13.2%	7 131	11.9%	36 457	61.0%	70 432	117.9%	37 152	56.7%	(1.9%)
Housing	707 587	714 455	469 804	66.4%	543 082	76.8%	265 554	37.2%	222 447	31.1%	1 500 887	210.1%	777 018	606.6%	(71.4%)
Health	26 480	26 480	3 225	12.2%	6 406	24.2%	5 409	20.4%	7 142	27.0%	22 182	83.8%	2 408	40.9%	196.6%
Economic and Environmental Services	1 796 930	1 682 603	221 409	12.3%	442 026	24.6%	394 910	23.5%	634 457	37.7%	1 692 802	100.6%	587 063	72.9%	8.1%
Planning and Development	169 397	177 238	30 185	17.8%	61 818	36.5%	45 408	25.6%	64 891	36.6%	202 302	114.1%	102 472	63.0%	(36.7%)
Road Transport	1 627 533	1 505 365	191 224	11.7%	380 208	23.4%	349 502	23.2%	569 566	37.8%	1 490 500	99.0%	484 591	75.4%	17.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 323 743	2 406 914	403 620	17.4%	547 977	23.6%	466 599	19.4%	683 413	28.4%	2 101 609	87.3%	982 491	99.7%	(30.4%)
Electricity	678 858	678 858	109 389	16.1%	103 191	15.2%	104 570	15.4%	221 748	32.7%	538 898	79.4%	149 361	82.7%	48.5%
Water	842 200	842 200	156 986	18.6%	239 455	28.4%	170 659	20.3%	237 674	28.2%	804 774	95.6%	333 287	85.2%	(28.7%)
Waste Water Management	700 750	791 008	120 865	17.2%	191 433	27.3%	182 072	23.0%	198 159	25.1%	692 529	87.6%	451 617	126.9%	(56.1%)
Waste Management	101 935	94 848	16 380	16.1%	13 898	13.6%	9 298	9.8%	25 832	27.2%	65 408	69.0%	48 226	100.0%	(46.4%)
Other	97 944	6 520	2 768	2.8%	15 022	15.3%	1 731	26.5%	1 084	16.6%	20 605	316.0%	18 991	(319.0%)	(94.3%)

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	29 422 338	29 529 227	8 108 288	27.6%	7 183 644	24.4%	8 035 268	27.2%	5 146 890	17.4%	28 474 090	96.4%	7 066 220	103.6%	(27.2%)
Property rates, penalties and collection charges	5 371 741	5 521 968	1 419 326	26.4%	1 465 385	27.3%	1 965 701	35.6%	1 242 177	22.5%	6 092 589	110.3%	2 071 930	106.0%	(40.0%)
Service charges	14 248 719	14 790 650	4 078 399	28.6%	3 065 666	21.5%	3 904 267	26.4%	2 831 676	19.1%	13 880 008	93.8%	4 449 527	89.7%	(36.4%)
Other revenue	3 234 114	2 556 844	1 261 281	39.0%	1 407 220	43.5%	158 701	6.2%	361 877	14.2%	3 189 079	124.7%	(792 057)	162.3%	(145.7%)
Government - operating	2 584 010	2 640 964	819 139	31.7%	359 407	13.9%	569 526	21.6%	135 536	5.1%	1 883 608	71.3%	130 904	100.1%	3.5%
Government - capital	3 377 740	3 406 939	384 714	11.4%	753 786	22.3%	1 305 582	38.3%	-	-	2 444 082	71.7%	1 066 760	125.8%	(100.0%)
Interest	606 014	611 861	145 429	24.0%	132 179	21.8%	131 491	21.5%	575 623	94.1%	984 723	160.9%	139 155	99.7%	313.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(24 144 459)	(24 659 871)	(6 034 640)	25.0%	(7 384 040)	30.6%	(7 040 956)	28.6%	(6 019 498)	24.4%	(26 479 134)	107.4%	(5 057 519)	99.3%	19.0%
Suppliers and employees	(22 761 914)	(23 281 912)	(5 890 087)	25.9%	(6 938 217)	30.5%	(6 868 887)	29.5%	(5 648 603)	24.3%	(25 345 793)	108.9%	(4 859 775)	98.6%	16.2%
Finance charges	(1 177 331)	(1 177 331)	(113 213)	9.6%	(393 978)	33.5%	(110 167)	9.4%	(370 895)	31.5%	(988 253)	83.9%	(147 080)	82.4%	152.2%
Transfers and grants	(205 214)	(200 629)	(31 340)	15.3%	(51 846)	25.3%	(61 902)	30.9%	-	-	(145 088)	72.3%	(50 664)	(98.0%)	(100.0%)
Net Cash from/(used) Operating Activities	5 277 879	4 869 355	2 073 649	39.3%	(200 397)	(3.8%)	994 312	20.4%	(872 609)	(17.9%)	1 994 955	41.0%	2 008 701	121.4%	(143.4%)
Cash Flow from Investing Activities															
Receipts	34 289	34 289	(635 956)	(1 854.7%)	(14 878)	(43.4%)	708 367	2 065.9%	865 526	2 524.2%	923 059	2 692.0%	2 952	23 782.5%	29 215.3%
Proceeds on disposal of PPE	34 289	34 289	1 060	3.1%	4 557	13.3%	(240)	(.7%)	-	-	5 377	15.7%	3 616	47.6%	(100.0%)
Decrease in non-current debtors	-	-	(1 634)	-	(3 587)	-	57 377	-	-	-	52 156	-	-	(249.3%)	-
Decrease in other non-current receivables	-	-	(68 508)	-	(16 502)	-	85 010	-	-	-	-	-	1 311	-	(100.0%)
Decrease (increase) in non-current investments	-	-	(566 874)	-	654	-	566 220	-	865 526	-	865 526	-	(1 975)	1 410.2%	(43 934.6%)
Payments	(5 711 021)	(5 673 549)	(1 167 040)	20.4%	(1 095 012)	19.2%	(1 725 626)	30.4%	(861 403)	15.2%	(4 849 081)	85.5%	(2 544 353)	121.0%	(66.1%)
Capital assets	(5 711 021)	(5 673 549)	(1 167 040)	20.4%	(1 095 012)	19.2%	(1 725 626)	30.4%	(861 403)	15.2%	(4 849 081)	85.5%	(2 544 353)	121.0%	(66.1%)
Net Cash from/(used) Investing Activities	(5 676 732)	(5 639 260)	(1 802 996)	31.8%	(1 109 890)	19.6%	(1 017 259)	18.0%	4 123	(.1%)	(3 926 022)	69.6%	(2 541 401)	132.0%	(100.2%)
Cash Flow from Financing Activities															
Receipts	1 062 522	1 062 522	(130 161)	(12.3%)	(2 231)	(.2%)	(6 911)	(.7%)	1 000 000	94.1%	860 697	81.0%	1 402 202	101.1%	(28.7%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 000 000	1 000 000	-	-	-	-	-	-	1 000 000	100.0%	1 000 000	100.0%	1 304 713	100.0%	(23.4%)
Increase (decrease) in consumer deposits	62 522	62 522	(130 161)	(208.2%)	(2 231)	(3.6%)	(6 911)	(11.1%)	-	-	(139 303)	(222.8%)	97 489	130.7%	(100.0%)
Payments	(1 037 825)	(993 039)	(272 626)	26.3%	(208 595)	20.1%	(226 837)	22.8%	(284 473)	28.6%	(992 530)	99.9%	(234 999)	82.7%	21.1%
Repayment of borrowing	(1 037 825)	(993 039)	(272 626)	26.3%	(208 595)	20.1%	(226 837)	22.8%	(284 473)	28.6%	(992 530)	99.9%	(234 999)	82.7%	21.1%
Net Cash from/(used) Financing Activities	24 697	69 483	(402 787)	(1 630.9%)	(210 826)	(853.7%)	(233 748)	(336.4%)	715 527	1 029.8%	(131 833)	(189.7%)	1 167 203	154.7%	(38.7%)
Net Increase/(Decrease) in cash held	(374 156)	(700 422)	(132 134)	35.3%	(1 521 113)	406.5%	(256 695)	36.6%	(152 959)	21.8%	(2 062 900)	294.5%	634 503	78.2%	(124.1%)
Cash/cash equivalents at the year begin:	5 522 459	5 522 459	6 084 664	110.2%	5 952 530	107.8%	4 431 418	80.2%	4 174 723	75.6%	6 084 664	110.2%	5 329 563	110.6%	(21.7%)
Cash/cash equivalents at the year end:	5 148 302	4 822 037	5 952 530	115.6%	4 431 418	86.1%	4 174 723	86.6%	4 021 764	83.4%	4 021 764	83.4%	5 964 066	105.7%	(32.6%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	173 368	11.5%	66 850	4.4%	47 452	3.2%	1 215 099	80.9%	1 502 768	25.2%	33 177	2.2%	691 574	46.0%
Trade and Other Receivables from Exchange Transactions - Electricity	383 287	55.4%	63 988	9.3%	23 908	3.5%	220 208	31.8%	691 390	11.6%	3 600	.5%	318 178	46.0%
Receivables from Non-exchange Transactions - Property Rates	258 266	11.5%	60 877	2.7%	48 058	2.1%	1 875 655	83.6%	2 242 855	37.7%	(68 069)	(3.0%)	1 032 162	46.0%
Receivables from Exchange Transactions - Waste Water Management	81 239	23.0%	18 588	5.3%	12 497	3.5%	241 209	68.2%	353 533	5.9%	3 334	.9%	162 696	46.0%
Receivables from Exchange Transactions - Waste Management	2 751	71.1%	770	19.9%	27	.7%	320	8.3%	3 869	.1%	293	7.6%	1 780	46.0%
Receivables from Exchange Transactions - Property Rental Debtors	3 049	2.8%	2 070	1.9%	1 614	1.5%	100 270	93.7%	107 002	1.8%	293	.3%	49 243	46.0%
Interest on Arrear Debtor Accounts	(144 369)	(14.6%)	56 314	5.7%	43 918	4.4%	1 031 501	104.5%	987 364	16.6%	-	-	454 385	46.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 160	5.0%	1 154	1.8%	91	.1%	59 055	93.1%	63 460	1.1%	25 786	40.6%	29 204	46.0%
Total By Income Source	760 750	12.8%	270 610	4.5%	177 565	3.0%	4 743 317	79.7%	5 952 242	100.0%	(1 586)	-	2 739 222	46.0%
Debtors Age Analysis By Customer Group														
Organs of State	20 286	8.3%	8 979	3.7%	3 355	1.4%	210 470	86.6%	243 090	4.1%	69	-	111 870	46.0%
Commercial	245 938	9.5%	138 795	5.4%	94 870	3.7%	2 103 681	81.4%	2 583 284	43.4%	(1 303)	(.1%)	1 188 827	46.0%
Households	481 907	16.2%	118 407	4.0%	75 377	2.5%	2 297 635	77.3%	2 973 326	50.0%	(325)	-	1 368 324	46.0%
Other	12 619	8.3%	4 429	2.9%	3 964	2.6%	131 531	86.2%	152 542	2.6%	(27)	-	70 200	46.0%
Total By Customer Group	760 750	12.8%	270 610	4.5%	177 565	3.0%	4 743 317	79.7%	5 952 242	100.0%	(1 586)	-	2 739 222	46.0%

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	753 020	100.0%	-	-	-	-	-	-	753 020	22.7%
Bulk Water	139 103	100.0%	-	-	-	-	-	-	139 103	4.2%
PAYE deductions	66 932	100.0%	-	-	-	-	-	-	66 932	2.0%
VAT (output less input)	191	100.0%	-	-	-	-	-	-	191	-
Pensions / Retirement	90 943	100.0%	-	-	-	-	-	-	90 943	2.7%
Loan repayments	-	-	50 657	2.6%	271 482	13.9%	1 627 277	83.5%	1 949 416	58.8%
Trade Creditors	95 858	32.0%	15 581	5.2%	50 448	16.8%	137 585	45.9%	299 471	9.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	13 533	100.0%	-	-	-	-	-	-	13 533	.4%
Total	1 159 580	35.0%	66 238	2.0%	321 930	9.7%	1 764 861	53.3%	3 312 610	100.0%

Contact Details

Municipal Manager	Mr Sibusiso Sithole	031 311 2130
Financial Manager	Mr Krish Kumar	313 111 131

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: VULAMEHLO (KZN211)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	63 681	75 494	21 222	33.3%	19 768	31.0%	16 524	21.9%	8 510	11.3%	66 024	87.5%	4 412	94.5%	92.9%
Property rates	2 235	2 235	559	25.0%	559	25.0%	559	25.0%	559	25.0%	2 234	100.0%	536	98.8%	4.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	297	297	65	22.0%	66	22.3%	69	23.3%	71	23.7%	271	91.3%	56	91.8%	25.3%
Interest earned - external investments	650	650	243	37.4%	320	49.2%	467	71.8%	489	75.2%	1 519	233.6%	195	-	150.8%
Interest earned - outstanding debtors	-	-	0	-	0	-	-	-	-	-	0	-	0	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	57 391	57 391	20 326	35.4%	18 459	32.2%	15 399	26.8%	7 387	12.9%	61 571	107.3%	3 566	101.2%	107.2%
Other own revenue	3 108	14 921	29	.9%	44	1.4%	30	.2%	6	-	109	.7%	60	5.9%	(90.7%)
Gains on disposal of PPE	-	-	-	-	320	-	-	-	-	-	320	-	(1)	(.1%)	(100.0%)
Operating Expenditure	72 346	81 305	10 517	14.5%	10 818	15.0%	13 318	16.4%	12 959	15.9%	47 613	58.6%	11 332	69.5%	14.4%
Employee related costs	18 332	18 332	4 049	22.1%	4 040	22.0%	2 805	15.3%	3 882	21.2%	14 775	80.6%	3 522	90.6%	10.2%
Remuneration of councillors	6 002	6 002	1 566	26.1%	1 501	25.0%	1 074	17.9%	1 825	30.4%	5 966	99.4%	1 776	91.9%	2.8%
Debt impairment	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 400	11 301	-	-	948	11.3%	1 859	16.5%	1 890	16.7%	4 697	41.6%	1 360	47.2%	39.0%
Finance charges	335	1 135	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	7 441	7 611	1 070	14.4%	348	4.7%	1 034	13.6%	69	.9%	2 521	33.1%	1 314	38.8%	(94.7%)
Transfers and grants	-	-	1 811	-	1 727	-	769	-	2 329	-	6 636	-	2 160	-	7.8%
Other expenditure	29 837	34 924	2 022	6.8%	2 254	7.6%	5 777	16.5%	2 964	8.5%	13 016	37.3%	1 200	60.2%	147.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(8 666)	(5 811)	10 705		8 950		3 206		(4 449)		18 412		(6 920)		
Transfers recognised - capital	17 999	17 999	1 272	7.1%	442	2.5%	2 334	13.0%	1 973	11.0%	6 021	33.5%	3 433	94.5%	(42.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	9 333	12 188	11 977		9 392		5 540		(2 477)		24 432		(3 487)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	9 333	12 188	11 977		9 392		5 540		(2 477)		24 432		(3 487)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	9 333	12 188	11 977		9 392		5 540		(2 477)		24 432		(3 487)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	9 333	12 188	11 977		9 392		5 540		(2 477)		24 432		(3 487)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	17 733	23 489	1 249	7.0%	1 413	8.0%	2 879	12.3%	5 284	22.5%	10 824	46.1%	2 756	60.2%	91.7%
National Government	17 733	23 489	1 249	7.0%	1 413	8.0%	2 879	12.3%	5 284	22.5%	10 824	46.1%	2 756	67.2%	91.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	17 733	23 489	1 249	7.0%	1 413	8.0%	2 879	12.3%	5 284	22.5%	10 824	46.1%	2 756	67.2%	91.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	17 733	23 489	1 249	7.0%	1 413	8.0%	2 879	12.3%	5 284	22.5%	10 824	46.1%	2 756	60.2%	91.7%
Governance and Administration	333	88	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	210	45	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	23	43	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 400	23 401	1 249	7.2%	1 413	8.1%	2 879	12.3%	5 284	22.6%	10 824	46.3%	2 756	63.4%	91.7%
Planning and Development	-	23 401	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	17 400	-	1 249	7.2%	1 413	8.1%	2 879	-	5 284	-	10 824	-	2 756	63.4%	91.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	81 121	81 121	32 147	39.6%	27 060	33.4%	22 057	27.2%	-	-	81 264	100.2%	653	67.5%	(100.0%)
Property rates, penalties and collection charges	1 676	1 676	388	23.1%	202	12.1%	515	30.7%	-	-	1 104	65.9%	303	162.0%	(100.0%)
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	3 405	3 405	2 039	59.9%	6 516	191.4%	2 550	74.9%	-	-	11 106	326.2%	122	6.4%	(100.0%)
Government - operating	57 391	57 391	22 685	39.5%	20 022	34.9%	15 042	26.2%	-	-	57 749	100.6%	33	87.9%	(100.0%)
Government - capital	17 999	17 999	6 808	37.8%	-	-	3 483	19.4%	-	-	10 291	57.2%	-	50.4%	-
Interest	650	650	227	35.0%	320	49.2%	467	71.8%	-	-	1 014	156.0%	195	191.5%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(61 947)	(69 139)	(13 853)	22.4%	(13 255)	21.4%	(14 199)	20.5%	-	-	(41 307)	59.7%	(11 676)	96.0%	(100.0%)
Suppliers and employees	(61 611)	(68 004)	(10 525)	17.1%	(12 061)	19.6%	(13 047)	19.2%	-	-	(35 633)	52.4%	(10 799)	89.7%	(100.0%)
Finance charges	(335)	(1 135)	(11)	3.4%	(0)	.1%	-	-	-	-	(12)	1.1%	-	-	-
Transfers and grants	-	-	(3 317)	-	(1 194)	-	(1 152)	-	-	-	(5 663)	-	(877)	175.1%	(100.0%)
Net Cash from/(used) Operating Activities	19 174	11 982	18 295	95.4%	13 805	72.0%	7 858	65.6%	-	-	39 957	333.5%	(11 023)	32.8%	(100.0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	(38.0%)	-
Payments	(17 733)	(17 733)	(7 057)	39.8%	(1 314)	7.4%	(2 848)	16.1%	-	-	(11 220)	63.3%	(2 763)	83.2%	(100.0%)
Capital assets	(17 733)	(17 733)	(7 057)	39.8%	(1 314)	7.4%	(2 848)	16.1%	-	-	(11 220)	63.3%	(2 763)	83.2%	(100.0%)
Net Cash from/(used) Investing Activities	(17 733)	(17 733)	(7 057)	39.8%	(1 314)	7.4%	(2 848)	16.1%	-	-	(11 220)	63.3%	(2 763)	86.2%	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(1 504)	(349)	-	(361)	-	(66)	4.4%	-	-	(776)	51.6%	(360)	-	(100.0%)
Repayment of borrowing	-	(1 504)	(349)	-	(361)	-	(66)	4.4%	-	-	(776)	51.6%	(360)	-	(100.0%)
Net Cash from/(used) Financing Activities	-	(1 504)	(349)	-	(361)	-	(66)	4.4%	-	-	(776)	51.6%	(360)	-	(100.0%)
Net Increase/(Decrease) in cash held	1 441	(7 255)	10 889	755.5%	12 130	841.6%	4 943	(68.1%)	-	-	27 961	(385.4%)	(14 146)	(174.1%)	(100.0%)
Cash/cash equivalents at the year begin:	12 951	12 951	8 527	65.8%	19 415	149.9%	31 545	243.6%	-	-	8 527	65.8%	5 872	55.8%	(100.0%)
Cash/cash equivalents at the year end:	14 392	5 696	19 415	134.9%	31 545	219.2%	36 488	640.6%	-	-	36 488	640.6%	(8 274)	(46.1%)	(100.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	174	4.1%	164	3.9%	167	4.0%	3 718	88.0%	4 224	98.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	21	36.6%	(9)	(15.8%)	19	33.0%	26	46.2%	57	1.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	195	4.5%	155	3.6%	186	4.3%	3 745	87.5%	4 281	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	48	4.3%	48	4.3%	48	4.3%	968	87.1%	1 112	26.0%	-	-	-	-
Commercial	84	6.1%	74	5.4%	77	5.6%	1 132	82.8%	1 367	31.9%	-	-	-	-
Households	42	2.4%	42	2.4%	42	2.4%	1 618	92.7%	1 745	40.8%	-	-	-	-
Other	21	36.4%	(9)	(15.7%)	19	32.9%	27	46.5%	57	1.3%	-	-	-	-
Total By Customer Group	195	4.5%	155	3.6%	186	4.3%	3 745	87.5%	4 281	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	816	58.7%	(310)	(22.3%)	51	3.7%	833	59.9%	1 389	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	816	58.7%	(310)	(22.3%)	51	3.7%	833	59.9%	1 389	100.0%

Contact Details

Municipal Manager	Mr Msizi H Zulu	
Financial Manager		039 974 0450

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMDONI (KZN212)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	150 943	147 796	96 230	63.8%	17 636	11.7%	15 768	10.7%	3 142	2.1%	132 776	89.8%	6 559	90.5%	(52.1%)
Property rates	67 075	67 101	67 442	100.5%	(342)	(.5%)	(222)	(.3%)	(327)	(.5%)	66 551	99.2%	(836)	98.4%	(60.9%)
Property rates - penalties and collection charges	1 000	1 000	635	63.5%	151	15.1%	179	17.9%	197	19.7%	1 162	116.2%	787	187.7%	(74.9%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	7 780	7 780	7 060	90.7%	66	.8%	1	-	(44)	(.6%)	7 083	91.0%	95	99.3%	(146.4%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	5 037	4 304	1 196	23.7%	953	18.9%	1 046	24.3%	521	12.1%	3 716	86.3%	752	87.0%	(30.8%)
Interest earned - external investments	3 650	4 150	16	.4%	11	.3%	16	.4%	16	.4%	57	1.4%	15	(1.5%)	5.0%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	582	647	136	23.4%	63	10.9%	409	63.2%	(31)	(4.9%)	577	89.1%	1 334	274.2%	(102.4%)
Licences and permits	5 405	4 805	1 221	22.6%	1 067	19.7%	1 192	24.8%	1 680	35.0%	5 160	107.4%	1 221	112.8%	37.5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	52 353	52 291	17 273	33.0%	14 546	27.8%	11 819	22.6%	-	-	43 638	83.5%	-	77.4%	-
Other own revenue	8 061	5 718	1 250	15.5%	1 121	13.9%	1 330	23.3%	1 132	19.8%	4 833	84.5%	3 147	99.3%	(64.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	44	-	(100.0%)
Operating Expenditure	170 310	167 162	24 130	14.2%	32 489	19.1%	29 740	17.8%	31 694	19.0%	118 054	70.6%	29 880	67.1%	6.1%
Employee related costs	64 941	62 665	14 306	22.0%	17 074	26.3%	14 664	23.4%	14 626	23.3%	60 670	96.8%	14 344	98.4%	2.0%
Remuneration of councillors	6 260	6 391	1 584	25.3%	1 446	23.1%	1 446	22.6%	1 257	19.7%	5 733	89.7%	1 130	81.2%	11.3%
Debt impairment	3 050	3 050	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	24 770	24 770	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	19	369	-	-	-	-	225	61.1%	142	38.3%	367	99.4%	10	100.0%	1 375.5%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	16 111	15 712	2 035	12.6%	3 497	21.7%	3 726	23.7%	5 279	33.6%	14 537	92.5%	3 142	86.4%	68.0%
Transfers and grants	3 860	3 674	764	19.8%	1 003	26.0%	1 022	27.8%	878	23.9%	3 667	99.8%	773	73.1%	13.7%
Other expenditure	51 299	50 532	5 442	10.6%	9 468	18.5%	8 656	17.1%	9 512	18.8%	33 079	65.5%	10 482	57.8%	(9.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(19 366)	(19 366)	72 100		(14 853)		(13 972)		(28 552)		14 722		(23 321)		
Transfers recognised - capital	19 367	19 367	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1	1	72 100		(14 853)		(13 972)		(28 552)		14 722		(23 321)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1	1	72 100		(14 853)		(13 972)		(28 552)		14 722		(23 321)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1	1	72 100		(14 853)		(13 972)		(28 552)		14 722		(23 321)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	1	72 100		(14 853)		(13 972)		(28 552)		14 722		(23 321)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	33 493	37 765	4 377	13.1%	2 571	7.7%	10 256	27.2%	9 981	26.4%	27 185	72.0%	20 708	69.5%	(51.8%)
National Government	18 399	19 946	4 268	23.2%	2 045	11.1%	3 407	17.1%	8 611	43.2%	18 331	91.9%	12 910	66.0%	(33.3%)
Provincial Government	111	199	26	23.8%	19	17.1%	53	26.8%	48	23.9%	146	73.5%	70	248.0%	(31.8%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	18 509	20 145	4 295	23.2%	2 063	11.1%	3 460	17.2%	8 658	43.0%	18 477	91.7%	12 980	77.9%	(33.3%)
Borrowing	-	5 863	-	-	-	-	5 863	100.0%	-	-	5 863	100.0%	543	10.5%	(100.0%)
Internally generated funds	14 984	11 758	82	.6%	507	3.4%	932	7.9%	1 323	11.3%	2 845	24.2%	7 185	72.9%	(81.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	33 493	37 765	4 377	13.1%	2 571	7.7%	10 256	27.2%	9 981	26.4%	27 185	72.0%	20 708	69.5%	(51.8%)
Governance and Administration	636	716	78	12.3%	1 094	172.0%	2 018	281.7%	2 559	357.4%	5 749	802.8%	212	745.7%	1 105.6%
Executive & Council	-	25	-	-	-	-	-	-	23	93.0%	23	93.0%	-	100.0%	(100.0%)
Budget & Treasury Office	40	97	3	6.2%	32	79.6%	1	1.2%	4	3.9%	40	40.9%	35	93.1%	(89.0%)
Corporate Services	596	594	76	12.8%	1 062	178.3%	2 016	339.2%	2 532	426.0%	5 686	956.5%	178	833.8%	1 325.7%
Community and Public Safety	2 434	2 461	30	1.2%	248	10.2%	719	29.2%	389	15.8%	1 387	56.4%	655	43.2%	(40.6%)
Community & Social Services	1 245	576	30	2.4%	42	3.4%	114	19.8%	330	57.3%	516	89.6%	80	82.6%	311.9%
Sport And Recreation	359	81	-	-	62	17.4%	19	23.1%	42	51.2%	123	151.2%	-	130.4%	(100.0%)
Public Safety	815	1 787	-	-	134	16.4%	585	32.8%	13	.7%	732	40.9%	575	26.8%	(97.8%)
Housing	16	17	-	-	11	66.5%	1	7.5%	5	29.0%	17	97.8%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	29 473	33 692	4 268	14.5%	1 229	4.2%	7 272	21.6%	7 032	20.9%	19 802	58.8%	17 915	56.3%	(60.7%)
Planning and Development	325	189	-	-	47	14.5%	-	-	139	73.9%	186	98.8%	5	104.0%	2 703.5%
Road Transport	29 149	33 503	4 268	14.6%	1 182	4.1%	7 272	21.7%	6 893	20.6%	19 616	58.5%	17 910	56.0%	(61.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	950	896	-	-	-	-	246	27.5%	-	-	246	27.5%	1 926	100.3%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	700	650	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	250	246	-	-	-	-	246	100.0%	-	-	246	100.0%	1 926	100.3%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	165 563	166 595	65 681	39.7%	66 365	40.1%	52 276	31.4%	28 554	17.1%	212 876	127.8%	19 691	95.1%	45.0%
Property rates, penalties and collection charges	90 193	68 101	14 579	16.2%	14 501	16.1%	10 247	15.0%	9 855	14.5%	49 181	72.2%	10 877	72.0%	(9.4%)
Service charges	-	7 780	1 920	-	1 682	-	1 260	16.2%	1 232	15.8%	6 094	78.3%	1 245	-	(1.1%)
Other revenue	-	14 906	18 123	-	28 748	-	20 069	134.6%	17 461	117.1%	84 402	566.2%	7 569	255.7%	130.7%
Government - operating	52 353	52 291	25 043	47.8%	14 924	28.5%	12 198	23.3%	-	-	52 165	99.8%	-	98.3%	-
Government - capital	19 367	19 367	6 000	31.0%	6 500	33.6%	8 487	43.8%	-	-	20 987	108.4%	-	57.4%	-
Interest	3 650	4 150	16	.4%	11	.3%	16	.4%	5	.1%	47	1.1%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(124 894)	(124 457)	(51 027)	40.9%	(58 176)	46.6%	(48 211)	38.7%	(39 671)	31.9%	(197 084)	158.4%	(30 052)	138.4%	32.0%
Suppliers and employees	(124 031)	(123 787)	(51 027)	41.1%	(58 176)	46.9%	(48 211)	38.9%	(39 671)	32.0%	(197 084)	159.2%	(30 052)	136.7%	32.0%
Finance charges	(563)	(369)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(300)	(300)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	40 670	42 139	14 654	36.0%	8 189	20.1%	4 065	9.6%	(11 117)	(26.4%)	15 791	37.5%	(10 361)	(40.3%)	7.3%
Cash Flow from Investing Activities															
Receipts	4 000	-	3 500	87.5%	1 500	37.5%	5 000	-	22 103	-	32 103	-	21 880	374.5%	1.0%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	4 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	6 380	-	(100.0%)
Decrease (increase) in non-current investments	-	-	3 500	-	1 500	-	5 000	-	22 103	-	32 103	-	15 500	282.0%	42.6%
Payments	(33 493)	(41 936)	(10 050)	30.0%	(17 152)	51.2%	(13 115)	31.3%	(14 687)	35.0%	(55 003)	131.2%	(10 462)	56.5%	40.4%
Capital assets	(33 493)	(41 936)	(10 050)	30.0%	(17 152)	51.2%	(13 115)	31.3%	(14 687)	35.0%	(55 003)	131.2%	(10 462)	56.5%	40.4%
Net Cash from/(used) Investing Activities	(29 493)	(41 936)	(6 550)	22.2%	(15 652)	53.1%	(8 115)	19.3%	7 417	(17.7%)	(22 900)	54.6%	11 419	(51.7%)	(35.0%)
Cash Flow from Financing Activities															
Receipts	-	6 600	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	6 600	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 276)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(2 276)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(2 276)	6 600	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	8 901	6 802	8 104	91.1%	(7 463)	(83.8%)	(4 050)	(59.5%)	(3 700)	(54.4%)	(7 108)	(104.5%)	1 058	47.5%	(449.9%)
Cash/cash equivalents at the year begin:	93 238	65 072	5 187	5.6%	13 292	14.3%	5 829	9.0%	1 779	2.7%	5 187	8.0%	4 448	100.0%	(60.0%)
Cash/cash equivalents at the year end:	102 139	71 874	13 292	13.0%	5 829	5.7%	1 779	2.5%	(1 921)	(2.7%)	(1 921)	(2.7%)	5 505	59.6%	(134.9%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11	-	1 293	5.6%	830	3.6%	21 157	90.8%	23 292	63.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	24	.8%	162	5.2%	107	3.4%	2 819	90.6%	3 112	8.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	14	.6%	8	.4%	8	.3%	2 192	98.7%	2 222	6.1%	-	-	-	-
Interest on Arrear Debtor Accounts	61	.9%	13	.2%	17	.2%	7 040	98.7%	7 130	19.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 877)	(367.2%)	121	15.4%	95	12.1%	3 446	439.7%	784	2.1%	-	-	-	-
Total By Income Source	(2 767)	(7.6%)	1 597	4.4%	1 057	2.9%	36 653	100.3%	36 540	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	422	26.5%	5	.3%	5	.3%	1 159	72.9%	1 590	4.4%	-	-	-	-
Commercial	(91)	(.9%)	192	2.0%	122	1.2%	9 561	97.7%	9 783	26.8%	-	-	-	-
Households	(3 077)	(12.8%)	1 371	5.7%	903	3.7%	24 893	103.3%	24 090	65.9%	-	-	-	-
Other	(21)	(1.9%)	29	2.7%	27	2.5%	1 041	96.7%	1 077	2.9%	-	-	-	-
Total By Customer Group	(2 767)	(7.6%)	1 597	4.4%	1 057	2.9%	36 653	100.3%	36 540	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	20 003	100.0%	-	-	-	-	-	-	20 003	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	20 003	100.0%	-	-	-	-	-	-	20 003	100.0%

Contact Details

Municipal Manager	Mr X S Luthuli	039 976 1202
Financial Manager	Veronica Rosewarne	039 976 1202

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZUMBE (KZN213)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	127 477	122 817	28 830	22.6%	26 484	20.8%	25 918	21.1%	39 763	32.4%	120 995	98.5%	21 168	89.4%	87.8%
Property rates	4 158	4 158	4 976	119.7%	-	-	-	-	-	-	4 976	119.7%	-	100.0%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	3 200	4 450	1 385	43.3%	1 521	47.5%	1 688	37.9%	1 784	40.1%	6 378	143.3%	1 181	142.9%	51.0%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	115 574	104 760	20 734	17.9%	23 632	20.4%	21 950	21.0%	30 119	28.8%	96 435	92.1%	18 931	78.8%	59.1%
Other own revenue	4 545	9 449	1 735	38.2%	1 331	29.3%	2 280	24.1%	7 861	83.2%	13 207	139.8%	1 056	6 523.5%	644.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	134 256	122 817	20 735	15.4%	29 177	21.7%	21 536	17.5%	30 120	24.5%	101 567	82.7%	18 931	151.6%	59.1%
Employee related costs	35 970	35 970	6 726	18.7%	8 681	24.1%	8 050	22.4%	8 821	24.5%	32 277	89.7%	7 063	87.5%	24.9%
Remuneration of councillors	11 721	11 721	2 864	24.4%	3 007	25.7%	2 894	24.7%	3 442	29.4%	12 207	104.1%	2 827	103.7%	21.8%
Debt impairment	285	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	110	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	10 570	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	65 599	65 125	11 144	17.0%	17 490	26.7%	10 592	16.3%	17 856	27.4%	57 083	87.7%	9 041	1 400.1%	97.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(6 779)	0	8 096		(2 693)		4 382		9 643		19 428		2 237		
Transfers recognised - capital	35 620	82 610	8 938	25.1%	24 160	67.8%	8 486	10.3%	31 768	38.5%	73 352	88.8%	7 604	90.2%	317.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	28 841	82 610	17 034		21 467		12 868		41 412		92 780		9 841		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	28 841	82 610	17 034		21 467		12 868		41 412		92 780		9 841		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	28 841	82 610	17 034		21 467		12 868		41 412		92 780		9 841		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	28 841	82 610	17 034		21 467		12 868		41 412		92 780		9 841		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	55 527	92 713	8 937	16.1%	21 494	38.7%	10 464	11.3%	31 768	34.3%	72 664	78.4%	7 604	91.8%	317.8%
National Government	33 370	78 024	8 937	26.8%	21 494	64.4%	10 464	13.4%	31 768	40.7%	72 664	93.1%	7 604	91.8%	317.8%
Provincial Government	2 250	4 587	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	35 620	82 610	8 937	25.1%	21 494	60.3%	10 464	12.7%	31 768	38.5%	72 664	88.0%	7 604	91.8%	317.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 907	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	10 102	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	55 527	92 713	8 937	16.1%	21 494	38.7%	10 464	11.3%	31 768	34.3%	72 664	78.4%	7 604	91.8%	317.8%
Governance and Administration	3 475	4 363	309	8.9%	1 727	49.7%	36	.8%	327	7.5%	2 400	55.0%	768	70.6%	(57.4%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	3 475	4 363	309	8.9%	1 727	49.7%	36	.8%	327	7.5%	2 400	55.0%	768	74.6%	(57.4%)
Community and Public Safety	52 052	88 349	8 628	16.6%	19 767	38.0%	10 428	11.8%	31 441	35.6%	70 264	79.5%	6 836	92.9%	359.9%
Community & Social Services	52 052	88 349	8 628	16.6%	19 767	38.0%	10 428	11.8%	31 441	35.6%	70 264	79.5%	6 836	92.9%	359.9%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	158 287	188 835	70 467	44.5%	58 746	37.1%	62 817	33.3%	10 229	5.4%	202 259	107.1%	2 239	97.3%	356.9%
Property rates, penalties and collection charges	4 158	4 157	1 812	43.6%	1 052	25.3%	0	-	434	10.4%	3 298	79.3%	2	64.3%	27 117.5%
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	140	552	1 735	1 239.3%	1 563	1 116.1%	2 106	381.5%	7 861	1 424.0%	13 264	2 402.9%	1 056	3 440.0%	644.1%
Government - operating	115 169	117 300	49 480	43.0%	40 230	34.9%	29 514	25.2%	150	.1%	119 374	101.8%	-	92.6%	(100.0%)
Government - capital	35 620	62 376	16 055	45.1%	14 381	40.4%	29 509	47.3%	-	-	59 945	96.1%	-	100.0%	-
Interest	3 200	4 450	1 385	43.3%	1 521	47.5%	1 688	37.9%	1 784	40.1%	6 378	143.3%	1 181	142.9%	51.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(108 825)	(132 924)	(20 735)	19.1%	(23 632)	21.7%	(25 081)	18.9%	(30 120)	22.7%	(99 568)	74.9%	(18 931)	81.3%	59.1%
Suppliers and employees	(108 715)	(122 352)	(20 735)	19.1%	(23 632)	21.7%	(25 081)	20.5%	(30 120)	24.6%	(99 568)	81.4%	(18 931)	81.3%	59.1%
Finance charges	(110)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(10 572)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	49 462	55 911	49 732	100.5%	35 114	71.0%	37 736	67.5%	(19 891)	(35.6%)	102 691	183.7%	(16 692)	129.3%	19.2%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(55 527)	(82 608)	-	-	-	-	-	-	-	-	-	-	(7 604)	90.9%	(100.0%)
Capital assets	(55 527)	(82 608)	-	-	-	-	-	-	-	-	-	-	(7 604)	90.9%	(100.0%)
Net Cash from/(used) Investing Activities	(55 527)	(82 608)	-	-	-	-	-	-	-	-	-	-	(7 604)	90.9%	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(6 066)	(26 697)	49 732	(819.9%)	35 114	(578.9%)	37 736	(141.4%)	(19 891)	74.5%	102 691	(384.7%)	(24 296)	1 588.7%	(18.1%)
Cash/cash equivalents at the year begin:	224 582	118 995	-	-	49 732	22.1%	84 846	71.3%	122 582	103.0%	-	-	44 552	-	175.1%
Cash/cash equivalents at the year end:	218 516	92 298	49 732	22.8%	84 846	38.8%	122 582	132.8%	102 691	111.3%	102 691	111.3%	20 256	25.7%	407.0%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(2)	-	(156)	(2.5%)	-	-	6 314	102.6%	6 157	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	(2)	-	(156)	(2.5%)	-	-	6 314	102.6%	6 157	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	(152)	(5.1%)	-	-	3 114	105.1%	2 961	48.1%	-	-	-	-
Commercial	(2)	(.1%)	(3)	(.2%)	-	-	2 000	100.2%	1 995	32.4%	-	-	-	-
Households	-	-	-	-	-	-	1 201	100.0%	1 201	19.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	(2)	-	(156)	(2.5%)	-	-	6 314	102.6%	6 157	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms N C Mgijima	039 972 0005
Financial Manager	O Khushi	039 972 0005

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMUZIWABANTU (KZN214)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	117 490	123 689	53 140	45.2%	32 581	27.7%	15 947	12.9%	31 061	25.1%	132 729	107.3%	22 700	80.5%	36.8%
Property rates	10 582	10 582	5 853	55.3%	2 157	20.4%	2 307	21.8%	2 348	22.2%	12 666	119.7%	2 260	125.9%	3.9%
Property rates - penalties and collection charges	146	400	100	68.2%	171	117.2%	202	50.5%	(23)	(5.8%)	450	112.4%	167	119.1%	(113.8%)
Service charges - electricity revenue	29 347	29 347	6 986	23.8%	2 340	8.0%	6 172	21.0%	6 980	23.8%	22 479	76.6%	4 572	63.8%	52.7%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 892	1 717	158	8.3%	109	5.8%	468	27.2%	452	26.3%	1 187	69.1%	396	116.6%	14.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	4	-	(100.0%)
Rental of facilities and equipment	48	48	4	7.7%	11	23.6%	11	23.6%	11	23.6%	37	78.4%	15	112.3%	(22.5%)
Interest earned - external investments	2 508	3 508	59	2.4%	1 743	69.5%	1 155	32.9%	1 529	43.6%	4 486	127.9%	1 617	105.0%	(5.4%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	71	15	2	2.4%	2	2.2%	1	8.8%	306	2 042.0%	311	2 072.6%	12	115.2%	2 457.6%
Licences and permits	509	509	33	6.4%	111	21.7%	104	20.4%	135	26.6%	382	75.1%	112	78.5%	20.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	59 167	68 674	30 935	52.3%	20 587	34.8%	4 453	6.5%	15 616	22.7%	71 591	104.2%	10 714	74.6%	45.8%
Other own revenue	13 221	8 889	9 011	68.2%	5 350	40.5%	1 075	12.1%	3 705	41.7%	19 140	215.3%	2 831	104.4%	30.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	117 491	123 689	22 828	19.4%	30 674	26.1%	24 868	20.1%	36 485	29.5%	114 854	92.9%	21 213	69.7%	72.0%
Employee related costs	38 856	38 867	7 035	18.1%	8 910	22.9%	7 805	20.1%	9 460	24.3%	33 210	85.4%	7 341	73.6%	28.9%
Remuneration of councillors	6 238	6 238	1 479	23.7%	1 448	23.2%	1 515	24.3%	1 693	27.1%	6 135	98.3%	1 443	-	17.3%
Debt impairment	-	159	-	-	-	-	-	-	-	-	-	-	-	(.2%)	-
Depreciation and asset impairment	5 905	7 000	-	-	-	-	-	-	-	-	-	-	1 027	63.5%	(100.0%)
Finance charges	105	161	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	26 509	26 509	7 563	28.5%	4 337	16.4%	4 261	16.1%	4 373	16.5%	20 533	77.5%	3 921	74.2%	11.5%
Other Materials	1 050	1 050	233	22.2%	226	21.5%	372	35.4%	119	11.4%	950	90.5%	815	151.0%	(85.4%)
Contracted services	702	1 333	281	40.0%	154	21.9%	167	12.5%	-	-	601	45.1%	313	44.6%	(100.0%)
Transfers and grants	3 264	3 264	513	15.7%	205	6.3%	-	-	-	-	717	22.0%	659	78.4%	(100.0%)
Other expenditure	34 861	39 107	5 724	16.4%	15 395	44.2%	10 748	27.5%	20 839	53.3%	52 707	134.8%	5 694	51.5%	266.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(0)	(0)	30 313		1 907		(8 920)		(5 424)		17 875		1 487		
Transfers recognised - capital	31 033	40 874	10 224	32.9%	5 516	17.8%	1 163	2.8%	16 173	39.6%	33 075	80.9%	3 039	-	432.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	31 033	40 874	40 537		7 423		(7 757)		10 749		50 951		4 526		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	31 033	40 874	40 537		7 423		(7 757)		10 749		50 951		4 526		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	31 033	40 874	40 537		7 423		(7 757)		10 749		50 951		4 526		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	31 033	40 874	40 537		7 423		(7 757)		10 749		50 951		4 526		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	31 033	40 874	3 284	10.6%	4 143	13.3%	2 576	6.3%	11 914	29.1%	21 917	53.6%	13 495	65.0%	(11.7%)
National Government	31 033	32 136	3 284	10.6%	4 143	13.3%	2 576	8.0%	11 914	37.1%	21 917	68.2%	13 495	96.4%	(11.7%)
Provincial Government	-	2 143	-	-	-	-	-	-	-	-	-	-	-	9.2%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 033	34 279	3 284	10.6%	4 143	13.3%	2 576	7.5%	11 914	34.8%	21 917	63.9%	13 495	74.1%	(11.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	6 595	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	31 033	40 874	3 284	10.6%	4 143	13.3%	2 576	6.3%	11 914	29.1%	21 917	53.6%	13 495	65.0%	(11.7%)
Governance and Administration	1 990	2 020	70	3.5%	67	3.3%	928	45.9%	375	18.6%	1 440	71.3%	423	56.3%	(11.4%)
Executive & Council	850	1 030	-	-	1	.1%	755	73.3%	23	2.2%	778	75.6%	127	84.5%	(82.0%)
Budget & Treasury Office	300	300	-	-	-	-	-	-	128	42.6%	128	42.6%	-	-	(100.0%)
Corporate Services	840	690	70	8.3%	66	7.8%	173	25.1%	224	32.5%	533	77.3%	297	51.2%	(24.4%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	27 019	37 183	3 214	11.9%	3 982	14.7%	1 500	4.0%	11 539	31.0%	20 234	54.4%	12 844	66.3%	(10.2%)
Planning and Development	3 698	4 003	-	-	-	-	125	3.1%	2 496	62.4%	2 621	65.5%	1 025	2.5%	143.5%
Road Transport	23 321	33 180	3 214	13.8%	3 982	17.1%	1 375	4.1%	9 043	27.3%	17 613	53.1%	11 819	2 850.6%	(23.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 024	1 671	-	-	94	4.7%	149	8.9%	-	-	243	14.5%	228	36.7%	(100.0%)
Electricity	1 674	1 074	-	-	-	-	149	13.8%	-	-	149	13.8%	117	44.3%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	350	597	-	-	94	26.9%	-	-	-	-	94	15.8%	111	20.2%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	123 753	139 800	54 286	43.9%	72 486	58.6%	59 198	42.3%	94 887	67.9%	280 856	200.9%	72 734	205.9%	30.5%
Property rates, penalties and collection charges	7 553	10 982	5 226	69.2%	3 650	48.3%	2 090	19.0%	2 178	19.8%	13 144	119.7%	2 498	144.8%	(12.8%)
Service charges	22 435	31 064	7 970	35.5%	7 691	34.3%	7 650	24.6%	7 724	24.9%	31 035	99.9%	6 361	347.9%	21.4%
Other revenue	5 767	8 454	8 113	140.7%	30 959	536.8%	25 283	299.1%	83 455	987.2%	147 810	1 748.4%	62 703	935.2%	33.1%
Government - operating	59 194	63 895	25 844	43.7%	20 268	34.2%	16 299	25.5%	-	-	62 411	97.7%	-	103.3%	-
Government - capital	26 296	21 896	7 000	26.6%	8 175	31.1%	6 721	30.7%	-	-	21 896	100.0%	-	65.5%	-
Interest	2 508	3 508	133	5.3%	1 743	69.5%	1 155	32.9%	1 529	43.6%	4 560	130.0%	1 173	42.6%	30.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(103 083)	(113 501)	(51 490)	49.9%	(65 641)	63.7%	(39 602)	34.9%	(94 425)	83.2%	(251 158)	221.3%	(76 563)	235.4%	23.3%
Suppliers and employees	(102 632)	(113 105)	(51 490)	50.2%	(65 641)	64.0%	(38 433)	34.0%	(93 545)	82.7%	(249 109)	220.2%	(76 563)	243.1%	22.2%
Finance charges	(216)	(161)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(235)	(235)	-	-	-	-	(1 169)	497.5%	(880)	374.6%	(2 049)	872.2%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	20 670	26 299	2 796	13.5%	6 846	33.1%	19 595	74.5%	462	1.8%	29 698	112.9%	(3 828)	118.6%	(112.1%)
Cash Flow from Investing Activities															
Receipts	(5)	5 707	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	(5)	5 705	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(27 347)	(40 874)	(3 743)	13.7%	(4 723)	17.3%	(2 935)	7.2%	(15 646)	38.3%	(27 048)	66.2%	(15 384)	92.7%	1.7%
Capital assets	(27 347)	(40 874)	(3 743)	13.7%	(4 723)	17.3%	(2 935)	7.2%	(15 646)	38.3%	(27 048)	66.2%	(15 384)	92.7%	1.7%
Net Cash from/(used) Investing Activities	(27 352)	(35 167)	(3 743)	13.7%	(4 723)	17.3%	(2 935)	8.3%	(15 646)	44.5%	(27 048)	76.9%	(15 384)	92.5%	1.7%
Cash Flow from Financing Activities															
Receipts	497	(2)	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	497	(2)	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(42)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(42)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	455	(2)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(6 227)	(8 871)	(948)	15.2%	2 123	(34.1%)	16 660	(187.8%)	(15 185)	171.2%	2 651	(29.9%)	(19 213)	(10.4%)	(21.0%)
Cash/cash equivalents at the year begin:	24 544	95 151	1 828	7.4%	880	3.6%	3 003	3.2%	19 663	20.7%	1 828	1.9%	21 040	2.8%	(6.5%)
Cash/cash equivalents at the year end:	18 317	86 280	880	4.8%	3 003	16.4%	19 663	22.8%	4 479	5.2%	4 479	5.2%	1 828	7.4%	145.1%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 723	64.3%	724	27.0%	46	1.7%	186	6.9%	2 678	25.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	450	8.2%	396	7.3%	286	5.2%	4 320	79.2%	5 451	51.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	146	31.2%	72	15.4%	31	6.6%	219	46.7%	469	4.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	1 975	100.0%	1 975	18.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2	100.0%	2	-	-	-	-	-
Total By Income Source	2 319	21.9%	1 192	11.3%	362	3.4%	6 702	63.4%	10 575	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	372	14.8%	182	7.2%	44	1.7%	1 916	76.2%	2 513	23.8%	-	-	-	-
Commercial	994	47.2%	237	11.3%	45	2.2%	829	39.4%	2 106	19.9%	-	-	-	-
Households	953	16.0%	773	13.0%	273	4.6%	3 957	66.4%	5 957	56.3%	-	-	-	-
Other	0	25.0%	(0)	(25.0%)	0	25.0%	0	75.0%	0	-	-	-	-	-
Total By Customer Group	2 319	21.9%	1 192	11.3%	362	3.4%	6 702	63.4%	10 575	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	22	100.0%	-	-	-	-	-	-	22	1.1%
Other	1 886	100.0%	-	-	-	-	-	-	1 886	98.9%
Total	1 907	100.0%	-	-	-	-	-	-	1 907	100.0%

Contact Details

Municipal Manager	Mr S Mbhele	039 433 1205
Financial Manager	Ms T Mhlongo	039 433 1301

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EZINQOLENI (KZN215)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	44 269	44 312	1 862	4.2%	13 193	29.8%	12 058	27.2%	1 745	3.9%	28 858	65.1%	2 736	99.1%	(36.2%)
Property rates	3 100	2 157	413	13.3%	421	13.6%	421	19.5%	280	13.0%	1 535	71.1%	564	91.5%	(50.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	1	-	-	-	-	-	-	-	1	-	-	-	-
Rental of facilities and equipment	15	10	1	6.4%	2	11.4%	0	4.4%	1	7.0%	4	38.2%	2	72.8%	(55.1%)
Interest earned - external investments	1 702	2 191	525	30.9%	613	36.0%	577	26.3%	327	14.9%	2 043	93.3%	437	132.4%	(25.1%)
Interest earned - outstanding debtors	55	325	-	-	-	-	-	-	-	-	-	-	64	178.8%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	39 097	39 264	699	1.8%	12 152	31.1%	10 771	27.4%	1 072	2.7%	24 695	62.9%	1 551	98.4%	(30.9%)
Other own revenue	300	365	223	74.2%	4	1.4%	289	79.2%	64	17.5%	580	158.8%	117	103.2%	(45.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	44 760	47 936	7 299	16.3%	8 075	18.0%	9 417	19.6%	6 060	12.6%	30 851	64.4%	7 000	69.4%	(13.4%)
Employee related costs	13 435	13 640	3 504	26.1%	3 659	27.2%	2 695	19.8%	1 998	14.6%	11 856	86.9%	2 961	90.7%	(32.5%)
Remuneration of councillors	3 176	3 456	982	30.9%	778	24.5%	771	22.3%	703	20.4%	3 235	93.6%	747	100.7%	(5.8%)
Debt impairment	150	150	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 900	9 900	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	50	55	-	-	-	-	-	-	-	-	-	-	-	.3%	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	2 477	1 130	489	19.7%	103	4.1%	350	31.0%	100	8.9%	1 042	92.2%	193	103.2%	(48.3%)
Transfers and grants	775	800	86	11.1%	162	20.9%	2 372	296.5%	829	103.7%	3 449	431.2%	161	32.7%	414.1%
Other expenditure	14 798	18 805	2 238	15.1%	3 373	22.8%	3 228	17.2%	2 430	12.9%	11 269	59.9%	2 937	92.2%	(17.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(491)	(3 624)	(5 437)		5 118		2 641		(4 316)		(1 994)		(4 265)		
Transfers recognised - capital	13 987	14 987	1 621	11.6%	3 797	27.1%	5 974	39.9%	-	-	11 392	76.0%	7 232	102.8%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	13 496	11 363	(3 816)		8 915		8 615		(4 316)		9 399		2 967		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	13 496	11 363	(3 816)		8 915		8 615		(4 316)		9 399		2 967		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	13 496	11 363	(3 816)		8 915		8 615		(4 316)		9 399		2 967		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	13 496	11 363	(3 816)		8 915		8 615		(4 316)		9 399		2 967		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	16 538	20 387	1 896	11.5%	3 787	22.9%	6 261	30.7%	8 570	42.0%	20 515	100.6%	6 686	67.7%	28.2%
National Government	13 987	13 987	1 602	11.5%	3 787	27.1%	5 439	38.9%	2 647	18.9%	13 476	96.3%	5 037	69.4%	(47.5%)
Provincial Government	-	1 000	-	-	-	-	-	-	-	-	-	-	908	117.1%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	13 987	14 987	1 602	11.5%	3 787	27.1%	5 439	36.3%	2 647	17.7%	13 476	89.9%	5 945	74.4%	(55.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 551	5 400	294	11.5%	-	-	822	15.2%	5 923	109.7%	7 039	130.4%	741	34.6%	699.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	16 538	20 387	1 896	11.5%	3 787	22.9%	6 261	30.7%	8 570	42.0%	20 515	100.6%	6 686	67.7%	28.2%
Governance and Administration	1 264	2 351	2	.1%	-	-	278	11.8%	520	22.1%	800	34.0%	564	57.0%	(7.9%)
Executive & Council	88	1 150	-	-	-	-	-	-	-	-	-	-	-	4.9%	-
Budget & Treasury Office	339	401	2	.5%	-	-	90	22.5%	136	33.9%	228	56.8%	-	-	(100.0%)
Corporate Services	838	800	-	-	-	-	188	23.6%	384	48.0%	573	71.6%	564	92.8%	(31.9%)
Community and Public Safety	1 200	3 300	-	-	-	-	-	-	-	-	-	-	6 122	56.2%	(100.0%)
Community & Social Services	1 200	3 300	-	-	-	-	-	-	-	-	-	-	6 122	56.2%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	13 987	14 587	1 895	13.5%	3 787	27.1%	5 983	41.0%	8 050	55.2%	19 715	135.2%	-	-	(100.0%)
Planning and Development	-	600	1 895	-	3 787	-	5 983	997.1%	8 050	1 341.6%	19 715	3 285.8%	-	-	(100.0%)
Road Transport	13 987	13 987	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	88	150	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	57 375	58 601	4 019	7.0%	12 691	22.1%	18 827	32.1%	3 405	5.8%	38 942	66.5%	1 632	99.9%	108.6%
Property rates, penalties and collection charges	2 316	1 618	513	22.2%	216	9.3%	214	13.2%	259	16.0%	1 202	74.3%	259	58.7%	(.1%)
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	272	542	319	117.2%	609	224.0%	750	138.3%	287	53.0%	1 965	362.6%	879	170.6%	(67.3%)
Government - operating	39 097	39 264	2 108	5.4%	11 311	28.9%	9 660	24.6%	-	-	23 079	58.8%	-	100.0%	-
Government - capital	13 988	14 987	630	4.5%	-	-	7 627	50.9%	2 360	15.7%	10 617	70.8%	-	96.5%	(100.0%)
Interest	1 702	2 191	448	26.3%	554	32.6%	577	26.3%	499	22.8%	2 078	94.8%	494	134.3%	1.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(32 261)	(35 135)	(7 040)	21.8%	(8 403)	26.0%	(8 967)	25.5%	(9 623)	27.4%	(34 033)	96.9%	(6 488)	99.9%	48.3%
Suppliers and employees	(31 611)	(34 456)	(6 948)	22.0%	(4 675)	14.8%	(8 877)	25.8%	(9 432)	27.4%	(29 932)	86.9%	(6 317)	102.5%	49.3%
Finance charges	(50)	(55)	-	-	-	-	-	-	-	-	-	-	-	.3%	-
Transfers and grants	(600)	(625)	(92)	15.4%	(3 728)	621.4%	(90)	14.4%	(191)	30.5%	(4 101)	656.1%	(171)	41.0%	11.3%
Net Cash from/(used) Operating Activities	25 114	23 466	(3 021)	(12.0%)	4 288	17.1%	9 860	42.0%	(6 218)	(26.5%)	4 908	20.9%	(4 856)	99.9%	28.0%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(15 711)	(18 861)	(1 230)	7.8%	(4 062)	25.9%	(6 261)	33.2%	(8 550)	45.3%	(20 104)	106.6%	(8 024)	92.4%	6.6%
Capital assets	(15 711)	(18 861)	(1 230)	7.8%	(4 062)	25.9%	(6 261)	33.2%	(8 550)	45.3%	(20 104)	106.6%	(8 024)	92.4%	6.6%
Net Cash from/(used) Investing Activities	(15 711)	(18 861)	(1 230)	7.8%	(4 062)	25.9%	(6 261)	33.2%	(8 550)	45.3%	(20 104)	106.6%	(8 024)	92.3%	6.6%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	9 403	4 605	(4 252)	(45.2%)	225	2.4%	3 599	78.2%	(14 768)	(320.7%)	(15 196)	(330.0%)	(12 880)	118.1%	14.7%
Cash/cash equivalents at the year begin:	33 494	36 624	-	-	(4 252)	(12.7%)	(4 027)	(11.0%)	(428)	(1.2%)	-	-	49 504	100.0%	(100.9%)
Cash/cash equivalents at the year end:	42 897	41 229	(4 252)	(9.9%)	(4 027)	(9.4%)	(428)	(1.0%)	(15 196)	(36.9%)	(15 196)	(36.9%)	36 624	103.8%	(141.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	138	4.1%	169	5.0%	159	4.7%	2 911	86.2%	3 377	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	138	4.1%	169	5.0%	159	4.7%	2 911	86.2%	3 377	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4	.6%	12	1.8%	12	1.8%	630	95.9%	657	19.5%	-	-	-	-
Commercial	134	4.9%	158	5.8%	148	5.4%	2 280	83.8%	2 720	80.5%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	138	4.1%	169	5.0%	159	4.7%	2 911	86.2%	3 377	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	20	100.0%	-	-	-	-	-	-	20	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	20	100.0%	-	-	-	-	-	-	20	100.0%

Contact Details

Municipal Manager	Mr MN Mabece	039 534 1584/77
Financial Manager	Mr Bheki Cele	039 534 1807

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HIBISCUS COAST (KZN216)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	705 029	705 029	231 752	32.9%	184 310	26.1%	161 560	22.9%	138 606	19.7%	716 228	101.6%	103 794	90.6%	33.5%
Property rates	309 630	309 630	133 562	43.1%	133 355	43.1%	85 320	27.6%	54 968	17.8%	407 205	131.5%	25 353	87.4%	116.8%
Property rates - penalties and collection charges	-	-	27	-	25	-	504	-	25	-	581	-	29	-	(15.5%)
Service charges - electricity revenue	99 049	99 049	23 433	23.7%	22 789	23.0%	15 944	16.1%	23 364	23.6%	85 532	86.4%	29 498	97.1%	(20.8%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	52 905	52 905	17 838	33.7%	15 022	28.4%	6 966	13.2%	7 071	13.4%	46 897	88.6%	3 331	60.1%	112.3%
Service charges - other	-	-	-	-	168	-	84	-	180	-	431	-	-	-	(100.0%)
Rental of facilities and equipment	2 880	2 880	800	27.8%	665	23.1%	389	13.5%	717	24.9%	2 571	89.3%	827	95.2%	(13.3%)
Interest earned - external investments	5 856	5 856	1 467	25.0%	1 107	18.9%	884	15.1%	1 213	20.7%	4 671	79.8%	3 738	142.4%	(67.6%)
Interest earned - outstanding debtors	10 057	10 057	2 028	20.2%	2 139	21.3%	2 528	25.1%	2 416	24.0%	9 111	90.6%	1 647	75.5%	46.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	11 862	11 862	2 326	19.6%	2 173	18.3%	2 645	22.3%	1 538	13.0%	8 682	73.2%	2 000	79.3%	(23.1%)
Licences and permits	6 821	6 821	1 310	19.2%	1 481	21.7%	1 696	24.9%	1 316	19.3%	5 803	85.1%	1 579	77.7%	(16.7%)
Agency services	4 558	4 558	1 093	24.0%	722	15.8%	735	16.1%	1 062	23.3%	3 612	79.2%	1 080	102.1%	(1.6%)
Transfers recognised - operational	141 468	141 468	44 347	31.3%	1 817	1.3%	29 392	20.8%	41 680	29.5%	117 236	82.9%	31 311	102.1%	33.1%
Other own revenue	58 642	58 642	3 521	6.0%	2 769	4.7%	11 606	19.8%	2 903	5.0%	20 800	35.5%	3 401	96.5%	(14.6%)
Gains on disposal of PPE	1 301	1 301	-	-	76	5.8%	2 867	220.3%	154	11.8%	3 096	237.9%	-	-	(100.0%)
Operating Expenditure	705 030	705 030	123 139	17.5%	139 345	19.8%	146 383	20.8%	118 941	16.9%	527 808	74.9%	178 529	85.6%	(33.4%)
Employee related costs	274 900	274 900	68 546	24.9%	67 631	24.6%	69 238	25.2%	63 869	23.2%	269 284	98.0%	84 133	94.1%	(24.1%)
Remuneration of councillors	17 582	17 582	4 516	25.7%	4 404	25.0%	4 394	25.0%	5 439	30.9%	18 753	106.7%	5 988	101.4%	(9.2%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	51 897	51 897	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	5 000	5 000	(1 072)	(21.4%)	(828)	(16.6%)	-	-	2 326	46.5%	426	8.5%	3 355	92.1%	(30.7%)
Bulk purchases	69 589	69 589	16 902	24.3%	22 160	31.8%	16 585	23.8%	5 316	7.6%	60 964	87.6%	14 307	85.2%	(62.8%)
Other Materials	54 733	54 733	-	-	-	-	-	-	2 829	5.2%	2 829	5.2%	-	-	(100.0%)
Contracted services	30 738	30 738	4 253	13.8%	4 235	13.8%	6 427	20.9%	3 893	12.7%	18 807	61.2%	10 696	101.3%	(63.6%)
Transfers and grants	4 660	4 660	3 290	70.6%	3 290	70.6%	969	20.8%	1 478	31.7%	9 027	193.7%	757	126.0%	95.3%
Other expenditure	195 931	195 931	26 704	13.6%	38 452	19.6%	48 771	24.9%	33 790	17.2%	147 716	75.4%	59 293	120.7%	(43.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1)	(1)	108 613		44 965		15 177		19 665		188 420		(74 735)		
Transfers recognised - capital	48 324	48 324	6 807	14.1%	1 807	3.7%	-	-	-	-	8 615	17.8%	8 408	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	48 323	48 323	115 420		46 772		15 177		19 665		197 035		(66 327)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	48 323	48 323	115 420		46 772		15 177		19 665		197 035		(66 327)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	48 323	48 323	115 420		46 772		15 177		19 665		197 035		(66 327)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	48 323	48 323	115 420		46 772		15 177		19 665		197 035		(66 327)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	101 031	146 804	17 861	17.7%	33 351	33.0%	21 322	14.5%	25 186	17.2%	97 719	66.6%	50 200	66.5%	(49.8%)
National Government	43 263	53 569	11 851	27.4%	12 922	29.9%	7 150	13.3%	9 674	18.1%	41 598	77.7%	24 521	79.3%	(60.5%)
Provincial Government	2 600	41 177	2 448	94.2%	8 137	312.9%	7 956	19.3%	6 555	15.9%	25 095	60.9%	11 504	65.9%	(43.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	45 863	94 746	14 299	31.2%	21 058	45.9%	15 106	15.9%	16 229	17.1%	66 693	70.4%	36 025	73.0%	(54.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	55 168	52 057	3 561	6.5%	12 293	22.3%	6 216	11.9%	8 956	17.2%	31 027	59.6%	14 176	56.6%	(36.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	101 031	146 804	17 861	17.7%	33 351	33.0%	21 322	14.5%	25 186	17.2%	97 719	66.6%	50 200	66.5%	(49.8%)
Governance and Administration	50 622	137 372	17 608	34.8%	32 038	63.3%	19 401	14.1%	23 802	17.3%	92 849	67.6%	49 366	66.8%	(51.8%)
Executive & Council	49 057	135 755	17 544	35.8%	31 671	64.6%	18 986	14.0%	23 384	17.2%	91 585	67.5%	49 275	66.7%	(52.5%)
Budget & Treasury Office	424	424	18	4.4%	150	35.5%	165	38.8%	28	6.5%	361	85.2%	63	82.9%	(56.2%)
Corporate Services	1 140	1 193	46	4.0%	216	19.0%	251	21.0%	390	32.7%	903	75.7%	28	78.2%	1 291.3%
Community and Public Safety	22 541	5 376	17	.1%	837	3.7%	1 736	32.3%	929	17.3%	3 518	65.4%	374	81.3%	148.3%
Community & Social Services	18 539	1 244	-	-	278	1.5%	940	75.6%	366	29.4%	1 584	127.3%	79	78.8%	363.6%
Sport And Recreation	464	464	-	-	256	55.2%	-	-	175	37.8%	431	93.0%	54	92.3%	223.3%
Public Safety	1 548	1 550	14	.9%	94	6.1%	135	8.7%	185	12.0%	429	27.7%	200	85.1%	(7.4%)
Housing	1 841	1 843	3	.1%	186	10.1%	490	26.6%	193	10.5%	871	47.3%	41	45.5%	374.5%
Health	149	275	-	-	23	15.6%	171	62.2%	9	3.4%	204	74.0%	-	88.7%	(100.0%)
Economic and Environmental Services	1 089	1 491	-	-	-	-	54	3.6%	232	15.6%	286	19.2%	434	76.4%	(46.4%)
Planning and Development	817	1 218	-	-	-	-	54	4.4%	219	18.0%	273	22.4%	374	90.1%	(41.6%)
Road Transport	272	273	-	-	-	-	-	-	14	5.0%	14	5.0%	59	72.4%	(76.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	26 780	2 565	236	.9%	476	1.8%	131	5.1%	223	8.7%	1 066	41.5%	18	43.5%	1 111.5%
Electricity	4 500	(8)	0	-	0	-	-	-	-	-	1	(11.0%)	9	9.9%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	1 926	2 033	-	-	469	24.3%	125	6.2%	219	10.8%	813	40.0%	10	70.4%	2 205.3%
Waste Management	20 354	540	235	1.2%	8	-	5	1.0%	4	.7%	251	46.5%	-	39.7%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	8	82.6%	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	693 308	747 741	213 149	30.7%	160 828	23.2%	164 930	22.1%	144 658	19.3%	683 564	91.4%	112 202	97.9%	28.9%
Property rates, penalties and collection charges	309 630	309 630	111 083	35.9%	90 245	29.1%	91 874	29.7%	61 198	19.8%	354 401	114.5%	25 383	102.3%	141.1%
Service charges	154 836	151 954	39 853	25.7%	28 516	18.4%	23 135	15.2%	30 615	20.1%	122 119	80.4%	32 828	94.3%	(6.7%)
Other revenue	50 702	100 162	8 652	17.1%	7 431	14.7%	17 116	17.1%	7 536	7.5%	40 734	40.7%	8 887	132.6%	(15.2%)
Government - operating	114 468	123 054	44 331	38.7%	31 437	27.5%	29 392	23.9%	41 680	33.9%	146 840	119.3%	31 311	101.7%	33.1%
Government - capital	47 759	48 259	5 904	12.4%	-	-	-	-	-	-	5 904	12.2%	8 408	34.2%	(100.0%)
Interest	15 913	14 682	3 326	20.9%	3 200	20.1%	3 413	23.2%	3 629	24.7%	13 567	92.4%	5 385	110.9%	(32.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(596 375)	(429 652)	(102 321)	17.2%	(139 301)	23.4%	(146 383)	34.1%	(117 868)	27.4%	(505 874)	117.7%	(183 761)	94.8%	(35.9%)
Suppliers and employees	(586 715)	(412 000)	(101 206)	17.2%	(134 642)	22.9%	(145 414)	35.3%	(115 136)	27.9%	(496 399)	120.5%	(179 649)	94.5%	(35.9%)
Finance charges	(5 000)	(13 616)	530	(10.6%)	(2 537)	50.7%	-	-	(2 305)	16.9%	(4 312)	31.7%	(3 355)	96.2%	(31.3%)
Transfers and grants	(4 660)	(4 036)	(1 645)	35.3%	(2 121)	45.5%	(969)	24.0%	(428)	10.6%	(5 163)	127.9%	(757)	141.3%	(43.5%)
Net Cash from/(used) Operating Activities	96 933	318 089	110 827	114.3%	21 527	22.2%	18 547	5.8%	26 790	8.4%	177 691	55.9%	(71 560)	136.5%	(137.4%)
Cash Flow from Investing Activities															
Receipts	2 200	2 700	-	-	76	3.4%	2 867	106.2%	154	5.7%	3 096	114.7%	52 990	1 786.8%	(99.7%)
Proceeds on disposal of PPE	-	-	-	-	76	-	2 867	-	154	-	3 096	-	-	-	(100.0%)
Decrease in non-current debtors	950	1 500	-	-	-	-	-	-	-	-	-	-	23	1.5%	(100.0%)
Decrease in other non-current receivables	1 250	1 200	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	52 968	-	(100.0%)
Payments	(95 980)	(132 545)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(95 980)	(132 545)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(93 780)	(129 845)	-	-	76	(.1%)	2 867	(2.2%)	154	(.1%)	3 096	(2.4%)	52 990	(55.1%)	(99.7%)
Cash Flow from Financing Activities															
Receipts	1 100	846	190	17.3%	-	-	-	-	-	-	190	22.5%	416	275.5%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 100	846	190	17.3%	-	-	-	-	-	-	190	22.5%	416	154.1%	(100.0%)
Payments	(6 171)	(6 878)	-	-	(168)	2.7%	-	-	(22)	.3%	(190)	2.8%	(2 153)	-	(99.0%)
Repayment of borrowing	(6 171)	(6 878)	-	-	(168)	2.7%	-	-	(22)	.3%	(190)	2.8%	(2 153)	-	(99.0%)
Net Cash from/(used) Financing Activities	(5 071)	(6 032)	190	(3.7%)	(168)	3.3%	-	-	(22)	.4%	0	-	(1 737)	(206.5%)	(98.7%)
Net Increase/(Decrease) in cash held	(1 918)	182 212	111 017	(5 789.2%)	21 435	(1 117.8%)	21 414	11.8%	26 922	14.8%	180 788	99.2%	(20 306)	(266.1%)	(232.6%)
Cash/cash equivalents at the year begin:	160 298	143 627	-	-	111 017	69.3%	132 452	92.2%	153 866	107.1%	-	-	129 303	-	19.0%
Cash/cash equivalents at the year end:	158 380	325 839	111 017	70.1%	132 452	83.6%	153 866	47.2%	180 788	55.5%	180 788	55.5%	108 997	106.2%	65.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 660	74.4%	2 204	21.4%	151	1.5%	281	2.7%	10 296	25.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	746	4.0%	5	-	5 765	30.8%	12 204	65.2%	18 720	45.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	902	30.9%	2 021	69.1%	2 924	7.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	80	25.2%	48	15.2%	54	16.8%	136	42.8%	318	.8%	-	-	-	-
Interest on Arrear Debtor Accounts	795	18.3%	751	17.3%	742	17.1%	2 045	47.2%	4 333	10.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 672	40.2%	811	19.5%	336	8.1%	1 342	32.3%	4 159	10.2%	-	-	-	-
Total By Income Source	10 953	26.9%	3 818	9.4%	7 950	19.5%	18 029	44.2%	40 750	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 387	72.3%	262	13.6%	87	4.5%	183	9.5%	1 918	4.7%	-	-	-	-
Commercial	5 183	41.6%	1 428	11.5%	1 452	11.6%	4 410	35.4%	12 473	30.6%	-	-	-	-
Households	3 720	14.4%	1 620	6.3%	6 483	25.0%	14 060	54.3%	25 884	63.5%	-	-	-	-
Other	663	139.5%	508	106.9%	(73)	(15.3%)	(623)	(131.1%)	476	1.2%	-	-	-	-
Total By Customer Group	10 953	26.9%	3 818	9.4%	7 950	19.5%	18 029	44.2%	40 750	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr MR Mbili	039 688 2021
Financial Manager	Thabisile Khuzwayo	039 312 8302

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UGU (DC21)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	740 189	757 076	219 622	29.7%	188 447	25.5%	219 486	29.0%	218 943	28.9%	846 499	111.8%	(36 112)	88.8%	(706.3%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	273 459	288 709	57 449	21.0%	64 958	23.8%	65 541	22.7%	31 022	10.7%	218 970	75.8%	59 832	97.5%	(48.2%)
Service charges - sanitation revenue	105 092	105 092	25 560	24.3%	24 645	23.5%	26 413	25.1%	9 280	8.8%	85 899	81.7%	25 715	99.3%	(63.9%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 487	2 372	1 029	41.4%	591	23.8%	694	29.3%	530	22.4%	2 845	119.9%	569	102.8%	(6.8%)
Interest earned - external investments	4 857	7 474	2 331	48.0%	2 338	48.1%	2 993	40.0%	2 734	36.6%	10 396	139.1%	4 139	327.9%	(33.9%)
Interest earned - outstanding debtors	3 425	3 425	646	18.9%	767	22.4%	1 534	44.8%	150	4.4%	3 098	90.4%	707	123.3%	(78.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	340 769	343 148	131 488	38.6%	90 067	26.4%	119 858	34.9%	175 196	51.1%	516 610	150.6%	(128 649)	76.8%	(236.2%)
Other own revenue	10 100	6 857	1 118	11.1%	5 081	50.3%	2 453	35.8%	31	.4%	8 682	126.6%	1 575	136.4%	(98.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	726 387	749 143	166 108	22.9%	158 019	21.8%	171 127	22.8%	157 879	21.1%	653 133	87.2%	155 128	81.1%	1.8%
Employee related costs	254 616	266 292	62 254	24.5%	63 085	24.8%	65 348	24.5%	65 169	24.5%	255 856	96.1%	54 272	91.3%	20.1%
Remuneration of councillors	10 467	11 359	1 943	18.6%	1 966	18.8%	2 380	20.9%	2 873	25.3%	9 162	80.7%	1 982	87.6%	45.0%
Debt impairment	21 119	21 069	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	64 203	64 216	16 062	25.0%	15 328	23.9%	14 950	23.3%	10 071	15.7%	56 412	87.8%	10 309	87.8%	(2.3%)
Finance charges	18 952	18 952	3 699	19.5%	3 212	16.9%	3 292	17.4%	2 139	11.3%	12 342	65.1%	3 471	85.5%	(38.4%)
Bulk purchases	49 500	55 076	14 228	28.7%	11 671	23.6%	14 000	25.4%	8 069	14.7%	47 969	87.1%	14 155	94.2%	(43.0%)
Other Materials	8 184	9 735	1 581	19.3%	2 736	33.4%	2 759	28.3%	3 182	32.7%	10 259	105.4%	4 518	70.5%	(29.6%)
Contracted services	24 720	24 324	3 489	14.1%	6 923	28.0%	4 152	17.1%	4 809	19.8%	19 373	79.6%	12 168	126.8%	(60.5%)
Transfers and grants	107 959	96 492	22 898	21.2%	24 684	22.9%	26 411	27.4%	26 201	27.2%	100 194	103.8%	34 529	72.7%	(24.1%)
Other expenditure	166 667	181 629	39 954	24.0%	28 414	17.0%	37 835	20.8%	35 364	19.5%	141 567	77.9%	19 724	71.8%	79.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	13 803	7 933	53 514		30 428		48 359		61 064		193 366		(191 240)		
Transfers recognised - capital	307 576	409 453	88 131	28.7%	128 514	41.8%	43 813	10.7%	8 187	2.0%	268 645	65.6%	333 968	99.9%	(97.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	321 379	417 386	141 645		158 942		92 173		69 252		462 011		142 728		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	321 379	417 386	141 645		158 942		92 173		69 252		462 011		142 728		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	321 379	417 386	141 645		158 942		92 173		69 252		462 011		142 728		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	321 379	417 386	141 645		158 942		92 173		69 252		462 011		142 728		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	336 966	421 545	73 013	21.7%	105 215	31.2%	47 672	11.3%	109 158	25.9%	335 058	79.5%	133 756	91.2%	(18.4%)
National Government	303 516	408 725	68 967	22.7%	95 184	31.4%	45 735	11.2%	102 962	25.2%	312 849	76.5%	130 341	90.2%	(21.0%)
Provincial Government	4 060	300	2 346	57.8%	3 345	82.4%	643	214.2%	2 134	711.3%	8 468	2 822.5%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	1 612	-	(100.0%)
Transfers recognised - capital	307 576	409 025	71 313	23.2%	98 529	32.0%	46 378	11.3%	105 096	25.7%	321 316	78.6%	131 953	91.0%	(20.4%)
Borrowing	20 000	-	22	.1%	543	2.7%	-	-	-	-	565	-	-	-	-
Internally generated funds	9 390	12 520	1 678	17.9%	6 143	65.4%	1 294	10.3%	4 062	32.4%	13 177	105.2%	1 804	69.4%	125.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	336 966	421 545	73 013	21.7%	105 215	31.2%	47 672	11.3%	109 158	25.9%	335 058	79.5%	133 756	91.2%	(18.4%)
Governance and Administration	24 990	7 652	435	1.7%	1 496	6.0%	1 441	18.8%	3 632	47.5%	7 004	91.5%	500	138.6%	626.9%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	24 990	7 652	435	1.7%	1 496	6.0%	1 441	18.8%	3 632	47.5%	7 004	91.5%	500	155.1%	626.9%
Community and Public Safety	-	5 397	1 593	-	-	-	494	9.2%	1 249	23.1%	3 336	61.8%	2 514	41.2%	(50.3%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	25	-	(100.0%)
Public Safety	-	5 397	1 593	-	-	-	494	9.2%	1 249	23.1%	3 336	61.8%	2 489	40.9%	(49.8%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	400	368	28	6.9%	91	22.9%	1	.3%	-	-	120	32.7%	41	4 036.0%	(100.0%)
Planning and Development	400	368	28	6.9%	91	22.9%	1	.3%	-	-	120	32.7%	41	4 036.0%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	311 576	408 128	70 957	22.8%	103 627	33.3%	45 735	11.2%	104 278	25.6%	324 598	79.5%	130 702	88.3%	(20.2%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	266 944	360 872	62 587	23.4%	90 785	34.0%	37 913	10.5%	93 375	25.9%	284 660	78.9%	114 051	103.0%	(18.1%)
Waste Water Management	44 632	47 256	8 370	18.8%	12 843	28.8%	7 822	16.6%	10 903	23.1%	39 937	84.5%	16 650	31.5%	(34.5%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	952 411	1 039 108	350 239	36.8%	334 038	35.1%	315 658	30.4%	88 083	8.5%	1 088 018	104.7%	101 901	106.4%	(13.6%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	291 693	303 414	74 166	25.4%	77 791	26.7%	79 060	26.1%	76 076	25.1%	307 093	101.2%	74 789	107.2%	1.7%
Other revenue	7 516	7 518	7 862	104.6%	147 475	1 962.2%	42 397	564.0%	9 547	127.0%	207 281	2 757.2%	8 395	194.3%	13.7%
Government - operating	336 596	328 185	138 530	41.2%	410	.1%	86 960	26.5%	-	-	225 900	68.8%	12 806	133.2%	(100.0%)
Government - capital	311 749	393 205	127 695	41.0%	107 043	34.3%	105 852	26.9%	1 146	.3%	341 737	86.9%	3 328	67.2%	(65.6%)
Interest	4 857	6 786	1 986	40.9%	1 319	27.1%	1 388	20.5%	1 314	19.4%	6 007	88.5%	2 583	255.3%	(49.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(582 097)	(578 163)	(151 891)	26.1%	(166 780)	28.7%	(175 920)	30.4%	(150 199)	26.0%	(644 790)	111.5%	(144 531)	108.2%	3.9%
Suppliers and employees	(514 154)	(525 729)	(135 802)	26.4%	(152 835)	29.7%	(157 140)	29.9%	(132 628)	25.2%	(578 405)	110.0%	(110 466)	112.6%	20.1%
Finance charges	(18 952)	(15 027)	(3 836)	20.2%	(3 075)	16.2%	(2 957)	19.7%	(4 423)	29.4%	(14 290)	95.1%	(5 706)	99.2%	(22.5%)
Transfers and grants	(48 992)	(37 407)	(12 253)	25.0%	(10 870)	22.2%	(15 823)	42.3%	(13 148)	35.1%	(52 095)	139.3%	(28 359)	83.0%	(53.6%)
Net Cash from/(used) Operating Activities	370 314	460 946	198 349	53.6%	167 258	45.2%	139 738	30.3%	(62 116)	(13.5%)	443 228	96.2%	(42 630)	103.5%	45.7%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(336 966)	(350 800)	(92 550)	27.5%	(119 951)	35.6%	(50 694)	14.5%	(117 565)	33.5%	(380 759)	108.5%	(144 170)	77.8%	(18.5%)
Capital assets	(336 966)	(350 800)	(92 550)	27.5%	(119 951)	35.6%	(50 694)	14.5%	(117 565)	33.5%	(380 759)	108.5%	(144 170)	77.8%	(18.5%)
Net Cash from/(used) Investing Activities	(336 966)	(350 800)	(92 550)	27.5%	(119 951)	35.6%	(50 694)	14.5%	(117 565)	33.5%	(380 759)	108.5%	(144 170)	77.8%	(18.5%)
Cash Flow from Financing Activities															
Receipts	20 000	447	136	.7%	87	.4%	61	13.8%	76	17.1%	361	80.9%	81	132.9%	(5.9%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	20 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	447	136	-	87	-	61	13.8%	76	17.1%	361	80.9%	81	132.9%	(5.9%)
Payments	(19 741)	(19 375)	(5 194)	26.3%	(4 492)	22.8%	(5 120)	26.4%	(6 823)	35.2%	(21 629)	111.6%	(5 213)	116.8%	30.9%
Repayment of borrowing	(19 741)	(19 375)	(5 194)	26.3%	(4 492)	22.8%	(5 120)	26.4%	(6 823)	35.2%	(21 629)	111.6%	(5 213)	116.8%	30.9%
Net Cash from/(used) Financing Activities	259	(18 929)	(5 058)	(1 950.9%)	(4 405)	(1 698.8%)	(5 058)	26.7%	(6 747)	35.6%	(21 268)	112.4%	(5 132)	116.6%	31.5%
Net Increase/(Decrease) in cash held	33 607	91 217	100 740	299.8%	42 902	127.7%	83 985	92.1%	(186 427)	(204.4%)	41 201	45.2%	(191 933)	2 434.7%	(2.9%)
Cash/cash equivalents at the year begin:	72 146	156 050	156 050	216.3%	256 790	355.9%	299 692	192.0%	383 677	245.9%	156 050	100.0%	347 985	100.0%	10.3%
Cash/cash equivalents at the year end:	105 753	247 267	256 790	242.8%	299 692	283.4%	383 677	155.2%	197 250	79.8%	197 250	79.8%	156 052	216.3%	26.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	28 993	14.5%	11 580	5.8%	7 834	3.9%	151 638	75.8%	200 044	80.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 810	21.2%	4 309	9.3%	2 638	5.7%	29 466	63.7%	46 223	18.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 040	80.9%	-	-	-	-	482	19.1%	2 521	1.0%	-	-	-	-
Total By Income Source	40 842	16.4%	15 890	6.4%	10 472	4.2%	181 585	73.0%	248 789	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 640	25.2%	1 882	13.0%	2 178	15.1%	6 771	46.8%	14 472	5.8%	-	-	-	-
Commercial	12 072	26.9%	4 849	10.8%	1 737	3.9%	26 194	58.4%	44 852	18.0%	-	-	-	-
Households	23 091	12.3%	9 159	4.9%	6 556	3.5%	148 594	79.3%	187 400	75.3%	-	-	-	-
Other	2 040	98.8%	-	-	-	-	26	1.2%	2 065	.8%	-	-	-	-
Total By Customer Group	40 842	16.4%	15 890	6.4%	10 472	4.2%	181 585	73.0%	248 789	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15 332	90.7%	718	4.2%	508	3.0%	343	2.0%	16 902	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	15 332	90.7%	718	4.2%	508	3.0%	343	2.0%	16 902	100.0%

Contact Details

Municipal Manager	Mr D D Naidoo	039 688 5704
Financial Manager	Ms Sibongile Mbili	039 688 5707

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMSHWATHI (KZN221)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	109 279	120 359	42 597	39.0%	34 990	32.0%	31 536	26.2%	12 127	10.1%	121 251	100.7%	11 162	83.7%	8.7%
Property rates	21 500	25 500	6 649	30.9%	6 528	30.4%	6 696	26.3%	6 568	25.8%	26 441	103.7%	6 311	102.6%	4.1%
Property rates - penalties and collection charges	1 000	1 600	385	38.5%	456	45.6%	445	27.8%	414	25.9%	1 700	106.3%	398	132.6%	4.1%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 950	1 850	474	24.3%	450	23.1%	455	24.6%	453	24.5%	1 833	99.1%	452	100.1%	.2%
Service charges - other	-	-	-	-	1	-	0	-	0	-	1	-	1	-	(84.4%)
Rental of facilities and equipment	200	280	62	30.9%	104	52.2%	137	48.9%	140	50.1%	443	158.3%	63	119.6%	122.0%
Interest earned - external investments	800	750	167	20.9%	207	25.8%	284	37.9%	356	47.5%	1 015	135.3%	447	105.9%	(20.4%)
Interest earned - outstanding debtors	7 500	11 000	2 728	36.4%	3 252	43.4%	3 590	32.6%	3 212	29.2%	12 782	116.2%	2 912	109.1%	10.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	101	101	20	20.2%	19	19.2%	16	16.2%	11	10.4%	67	66.1%	8	82.5%	33.6%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	2 100	2 100	613	29.2%	485	23.1%	783	37.3%	565	26.9%	2 446	116.5%	507	107.0%	11.4%
Transfers recognised - operational	73 922	76 922	31 406	42.5%	23 426	31.7%	19 090	24.8%	-	-	73 922	96.1%	-	100.0%	-
Other own revenue	206	256	93	45.1%	62	30.1%	39	15.2%	408	159.4%	602	235.1%	62	1.4%	556.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	105 279	113 359	23 616	22.4%	26 615	25.3%	23 572	20.8%	30 881	27.2%	104 684	92.3%	24 552	91.1%	25.8%
Employee related costs	43 076	48 866	10 149	23.6%	13 006	30.2%	11 255	23.0%	11 741	24.0%	46 151	94.4%	9 608	100.3%	22.2%
Remuneration of councillors	8 020	8 020	1 839	22.9%	1 819	22.7%	1 819	22.7%	2 174	27.1%	7 651	95.4%	2 063	89.2%	5.4%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 000	8 500	3 157	35.1%	3 412	37.9%	3 490	41.1%	3 789	44.6%	13 849	162.9%	2 950	122.2%	28.4%
Finance charges	2 750	2 750	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	25 117	26 517	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	17 316	18 706	8 472	48.9%	8 377	48.4%	7 007	37.5%	13 177	70.4%	37 033	198.0%	9 930	74.7%	32.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 000	7 000	18 981		8 375		7 964		(18 753)		16 567		(13 391)		
Transfers recognised - capital	28 698	31 129	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	32 698	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	65 396	38 129	18 981		8 375		7 964		(18 753)		16 567		(13 391)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	65 396	38 129	18 981		8 375		7 964		(18 753)		16 567		(13 391)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	65 396	38 129	18 981		8 375		7 964		(18 753)		16 567		(13 391)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	65 396	38 129	18 981		8 375		7 964		(18 753)		16 567		(13 391)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	32 700	39 490	13 542	41.4%	5 174	15.8%	5 292	13.4%	13 328	33.7%	37 336	94.5%	8 358	53.9%	59.5%
National Government	28 698	31 129	9 645	33.6%	4 812	16.8%	5 188	16.7%	12 981	41.7%	32 626	104.8%	6 395	82.2%	103.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	28 698	31 129	9 645	33.6%	4 812	16.8%	5 188	16.7%	12 981	41.7%	32 626	104.8%	6 395	82.2%	103.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 002	8 361	3 897	97.4%	363	9.1%	104	1.2%	347	4.1%	4 710	56.3%	1 963	25.7%	(82.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	32 700	39 490	13 542	41.4%	5 174	15.8%	5 292	13.4%	13 328	33.7%	37 336	94.5%	8 358	53.9%	59.5%
Governance and Administration	2 000	2 000	2 541	127.0%	76	3.8%	84	4.2%	743	37.2%	3 444	172.2%	834	42.3%	(10.9%)
Executive & Council	2 000	2 000	2 541	127.0%	76	3.8%	84	4.2%	347	17.3%	3 047	152.4%	834	42.3%	(58.4%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	396	-	396	-	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 700	11 820	2 300	21.5%	2 023	18.9%	2 057	17.4%	2 808	23.8%	9 187	77.7%	1 309	38.3%	114.6%
Community & Social Services	6 700	7 350	2 300	34.3%	1 851	27.6%	2 057	28.0%	2 808	38.2%	9 016	122.7%	1 309	39.7%	114.6%
Sport And Recreation	4 000	4 470	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	171	-	-	-	-	-	171	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 000	25 670	5 693	33.5%	2 924	17.2%	1 697	6.6%	8 513	33.2%	18 826	73.3%	4 104	52.2%	107.4%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	17 000	25 670	5 693	33.5%	2 924	17.2%	1 697	6.6%	8 513	33.2%	18 826	73.3%	4 104	51.4%	107.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 000	-	3 008	100.3%	153	5.1%	1 455	-	1 264	-	5 880	-	2 112	-	(40.2%)
Electricity	3 000	-	3 008	100.3%	153	5.1%	1 455	-	1 264	-	5 880	-	2 112	-	(40.2%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	132 120	140 696	44 637	33.8%	40 255	30.5%	39 756	28.3%	7 049	5.0%	131 696	93.6%	6 652	93.2%	6.0%
Property rates, penalties and collection charges	17 128	14 720	3 117	18.2%	4 610	26.9%	3 346	22.7%	3 935	26.7%	15 008	102.0%	3 241	96.8%	21.4%
Service charges	1 464	1 400	250	17.1%	237	16.2%	287	20.5%	247	17.7%	1 022	73.0%	259	103.1%	(4.6%)
Other revenue	10 103	15 775	4 546	45.0%	3 058	30.3%	1 938	12.3%	1 182	7.5%	10 725	68.0%	2 622	77.5%	(54.9%)
Government - operating	73 922	76 922	31 406	42.5%	23 426	31.7%	19 090	24.8%	-	-	73 922	96.1%	-	100.0%	-
Government - capital	28 699	31 129	-	-	7 964	27.8%	14 235	45.7%	-	-	22 199	71.3%	-	75.7%	-
Interest	804	750	5 317	661.3%	959	119.3%	859	114.6%	1 685	224.6%	8 820	1 176.0%	529	105.9%	218.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(96 079)	(103 859)	(69 944)	72.8%	(56 493)	58.8%	(50 694)	48.8%	(23 784)	22.9%	(200 915)	193.5%	(19 712)	209.4%	20.7%
Suppliers and employees	(93 331)	(101 109)	(69 944)	74.9%	(56 493)	60.5%	(50 694)	50.1%	(23 784)	23.5%	(200 915)	198.7%	(19 712)	216.5%	20.7%
Finance charges	(2 748)	(2 750)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	36 041	36 837	(25 308)	(70.2%)	(16 238)	(45.1%)	(10 938)	(29.7%)	(16 735)	(45.4%)	(69 219)	(187.9%)	(13 061)	(110.3%)	28.1%
Cash Flow from Investing Activities															
Receipts	-	-	40 188	-	24 282	-	16 020	-	33 050	-	113 540	-	20 464	-	61.5%
Proceeds on disposal of PPE	-	-	11 198	-	732	-	-	-	-	-	11 930	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	28 990	-	23 550	-	16 020	-	33 050	-	101 610	-	20 464	-	61.5%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(32 703)	(38 129)	(12 642)	38.7%	(6 484)	19.8%	(5 760)	15.1%	(14 705)	38.6%	(39 592)	103.8%	(8 317)	57.2%	76.8%
Capital assets	(32 703)	(38 129)	(12 642)	38.7%	(6 484)	19.8%	(5 760)	15.1%	(14 705)	38.6%	(39 592)	103.8%	(8 317)	57.2%	76.8%
Net Cash from/(used) Investing Activities	(32 703)	(38 129)	27 546	(84.2%)	17 798	(54.4%)	10 260	(26.9%)	18 345	(48.1%)	73 948	(193.9%)	12 148	(118.1%)	51.0%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 750)	(1 750)	(2 029)	115.9%	(441)	25.2%	(441)	25.2%	(2 003)	114.5%	(4 913)	280.8%	(2 005)	145.3%	(.1%)
Repayment of borrowing	(1 750)	(1 750)	(2 029)	115.9%	(441)	25.2%	(441)	25.2%	(2 003)	114.5%	(4 913)	280.8%	(2 005)	145.3%	(.1%)
Net Cash from/(used) Financing Activities	(1 750)	(1 750)	(2 029)	115.9%	(441)	25.2%	(441)	25.2%	(2 003)	114.5%	(4 913)	280.8%	(2 005)	145.3%	(.1%)
Net Increase/(Decrease) in cash held	1 588	(3 042)	209	13.2%	1 118	70.4%	(1 120)	36.8%	(392)	12.9%	(184)	6.1%	(2 918)	(5.5%)	(86.6%)
Cash/cash equivalents at the year begin:	2 404	5 470	661	27.5%	871	36.2%	1 989	36.4%	870	15.9%	661	12.1%	3 579	5.1%	(75.7%)
Cash/cash equivalents at the year end:	3 992	2 428	871	21.8%	1 989	49.8%	870	35.8%	477	19.6%	477	19.6%	661	27.5%	(27.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 018	7.8%	1 889	4.9%	1 694	4.4%	31 878	82.8%	38 478	42.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	144	4.0%	86	2.4%	77	2.2%	3 276	91.4%	3 584	4.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	(196)	(.4%)	1 324	2.8%	1 274	2.7%	44 991	94.9%	47 392	52.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	524	100.0%	-	-	-	-	-	-	524	.6%	-	-	-	-
Total By Income Source	3 490	3.9%	3 299	3.7%	3 045	3.4%	80 144	89.1%	89 978	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 084	3.0%	1 074	2.9%	1 064	2.9%	33 251	91.2%	36 472	40.5%	-	-	-	-
Commercial	1 203	19.8%	622	10.2%	486	8.0%	3 773	62.0%	6 084	6.8%	-	-	-	-
Households	1 203	2.5%	1 603	3.4%	1 495	3.2%	43 120	90.9%	47 422	52.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 490	3.9%	3 299	3.7%	3 045	3.4%	80 144	89.1%	89 978	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	565	100.0%	-	-	-	-	-	-	565	38.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	687	100.0%	-	-	-	-	-	-	687	46.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	228	100.0%	-	-	-	-	-	-	228	15.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 480	100.0%	-	-	-	-	-	-	1 480	100.0%

Contact Details

Municipal Manager	Mr N.M. Mabasso	033 815 2249
Financial Manager	RM Mani	033 815 2249

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMNGENI (KZN222)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	264 126	286 012	70 675	26.8%	61 139	23.1%	61 876	21.6%	75 329	26.3%	269 019	94.1%	56 432	90.2%	33.5%
Property rates	126 896	127 396	28 542	22.5%	26 978	21.3%	27 972	22.0%	37 906	29.8%	121 398	95.3%	32 729	99.8%	15.8%
Property rates - penalties and collection charges	6 000	6 000	650	10.8%	897	15.0%	4 311	71.9%	738	12.3%	6 596	109.9%	571	132.0%	29.2%
Service charges - electricity revenue	56 138	60 500	14 489	25.8%	13 092	23.3%	12 097	20.0%	13 025	21.5%	52 703	87.1%	12 294	81.4%	5.9%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4 946	4 946	1 228	24.8%	1 211	24.5%	1 285	26.0%	1 324	26.8%	5 049	102.1%	1 165	104.8%	13.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	843	675	41	4.8%	168	19.9%	493	73.1%	142	21.1%	844	125.1%	159	85.3%	(10.4%)
Interest earned - external investments	900	1 080	637	70.7%	394	43.8%	(67)	(6.2%)	933	86.4%	1 897	175.6%	782	243.5%	19.3%
Interest earned - outstanding debtors	1 728	1 728	429	24.8%	457	26.4%	285	16.5%	485	28.1%	1 655	95.8%	416	102.4%	16.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	9 694	26 029	1 656	17.1%	1 674	17.3%	1 776	6.8%	16 536	63.5%	21 642	83.1%	1 639	64.6%	909.0%
Licences and permits	2 293	2 293	586	25.5%	602	26.3%	751	32.8%	716	31.2%	2 655	115.8%	512	92.2%	39.9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	47 314	48 458	21 357	45.1%	12 865	27.2%	11 196	23.1%	3 041	6.3%	48 458	100.0%	5 249	94.6%	(42.1%)
Other own revenue	7 374	6 908	1 062	14.4%	2 802	38.0%	1 776	25.7%	482	7.0%	6 122	88.6%	916	33.9%	(47.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	259 285	285 932	59 643	23.0%	60 980	23.5%	55 578	19.4%	74 107	25.9%	250 308	87.5%	60 768	79.6%	21.9%
Employee related costs	80 741	87 583	17 232	21.3%	21 893	27.1%	19 102	21.8%	20 448	23.3%	78 675	89.8%	19 249	84.7%	6.2%
Remuneration of councillors	6 127	6 358	1 451	23.7%	1 451	23.7%	1 433	22.5%	1 784	28.1%	6 119	96.2%	1 451	98.4%	23.0%
Debt impairment	7 847	20 285	-	-	-	-	-	-	648	3.2%	648	3.2%	-	-	(100.0%)
Depreciation and asset impairment	10 675	10 675	2 669	25.0%	2 669	25.0%	2 669	25.0%	2 669	25.0%	10 675	100.0%	5 933	100.0%	(55.0%)
Finance charges	4 499	4 499	1 266	28.1%	1 172	26.1%	1 235	27.5%	(201)	(4.5%)	3 472	77.2%	506	102.3%	(139.8%)
Bulk purchases	65 681	74 783	21 972	33.5%	16 661	25.4%	14 203	19.0%	16 483	22.0%	69 318	92.7%	18 372	89.7%	(10.3%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	9 219	9 701	3 074	33.3%	2 323	25.2%	2 879	29.7%	2 951	30.4%	11 226	115.7%	707	72.9%	317.3%
Transfers and grants	7 085	8 229	1 523	21.5%	2 137	30.2%	2 241	27.2%	1 366	16.6%	7 267	88.3%	3 094	67.7%	(55.8%)
Other expenditure	67 411	63 819	10 457	15.5%	12 675	18.8%	11 817	18.5%	27 959	43.8%	62 907	98.6%	11 456	61.2%	144.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 841	79	11 032		159		6 298		1 223		18 711		(4 337)		
Transfers recognised - capital	21 415	-	20 482	95.6%	-	-	39 511	-	-	-	59 993	-	15 000	184.6%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	26 256	79	31 514		159		45 809		1 223		78 704		10 663		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	26 256	79	31 514		159		45 809		1 223		78 704		10 663		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	26 256	79	31 514		159		45 809		1 223		78 704		10 663		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	26 256	79	31 514		159		45 809		1 223		78 704		10 663		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	23 015	67 992	8 566	37.2%	17 623	76.6%	9 852	14.5%	19 845	29.2%	55 885	82.2%	16 558	82.3%	19.9%
National Government	21 415	21 839	2 984	13.9%	2 498	11.7%	6 822	31.2%	8 479	38.8%	20 782	95.2%	6 256	55.8%	35.5%
Provincial Government	-	45 033	5 214	-	14 419	-	3 030	6.7%	11 139	24.7%	33 802	75.1%	8 047	-	38.4%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	21 415	66 872	8 199	38.3%	16 917	79.0%	9 852	14.7%	19 618	29.3%	54 585	81.6%	14 303	80.3%	37.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 600	1 120	367	22.9%	707	44.2%	-	-	227	20.3%	1 301	116.2%	2 254	90.4%	(89.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	23 015	67 992	8 566	37.2%	17 623	76.6%	9 852	14.5%	19 845	29.2%	55 885	82.2%	16 558	82.3%	19.9%
Governance and Administration	-	500	-	-	-	-	-	-	-	-	-	-	2 933	16.1%	(100.0%)
Executive & Council	-	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	2 933	16.6%	(100.0%)
Community and Public Safety	2 500	3 223	1 906	76.2%	149	5.9%	885	27.5%	283	8.8%	3 223	100.0%	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 500	3 223	1 906	76.2%	149	5.9%	885	27.5%	283	8.8%	3 223	100.0%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 915	62 641	6 292	33.3%	17 475	92.4%	8 518	13.6%	18 942	30.2%	51 227	81.8%	12 634	126.3%	49.9%
Planning and Development	-	42 538	5 214	-	14 419	-	2 582	6.1%	10 097	23.7%	32 312	76.0%	-	-	(100.0%)
Road Transport	18 915	20 103	1 078	5.7%	3 056	16.2%	5 936	29.5%	8 845	44.0%	18 915	94.1%	12 634	126.3%	(30.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 600	1 628	367	22.9%	-	-	448	27.5%	620	38.1%	1 435	88.1%	990	538.4%	(37.4%)
Electricity	-	1 008	367	-	-	-	448	44.4%	-	-	815	80.8%	-	57.5%	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	393	-	393	-	421	-	(6.7%)
Waste Management	1 600	620	-	-	-	-	-	-	227	36.6%	227	36.6%	569	-	(60.1%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	265 149	301 569	96 444	36.4%	70 756	26.7%	111 547	37.0%	53 374	17.7%	332 121	110.1%	63 371	105.4%	(15.8%)
Property rates, penalties and collection charges	119 606	119 090	35 372	29.6%	36 119	30.2%	36 711	30.8%	26 164	22.0%	134 366	112.8%	25 095	97.4%	4.3%
Service charges	54 975	57 646	12 094	22.0%	14 169	25.8%	13 974	24.2%	21 141	36.7%	61 377	106.5%	11 520	84.0%	83.5%
Other revenue	20 938	23 297	6 868	32.8%	7 483	35.7%	8 381	36.0%	5 869	25.2%	28 601	122.8%	26 277	187.3%	(77.7%)
Government - operating	47 314	48 458	21 357	45.1%	12 865	27.2%	11 196	23.1%	-	-	45 418	93.7%	-	83.4%	-
Government - capital	21 415	51 998	20 485	95.7%	-	-	41 157	79.2%	-	-	61 642	118.5%	-	109.7%	-
Interest	900	1 080	268	29.8%	120	13.3%	129	11.9%	201	18.6%	718	66.5%	479	59.0%	(58.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(239 415)	(246 251)	(115 922)	48.4%	(70 487)	29.4%	(60 732)	24.7%	(75 147)	30.5%	(322 288)	130.9%	(53 288)	101.9%	41.0%
Suppliers and employees	(234 916)	(241 752)	(114 656)	48.8%	(69 316)	29.5%	(58 872)	24.4%	(74 016)	30.6%	(316 860)	131.1%	(52 739)	106.1%	40.3%
Finance charges	(4 499)	(4 499)	(1 265)	28.1%	(1 171)	26.0%	(1 860)	41.3%	(1 132)	25.2%	(5 428)	120.7%	(549)	90.7%	106.2%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	25 734	55 318	(19 477)	(75.7%)	269	1.0%	50 815	91.9%	(21 773)	(39.4%)	9 834	17.8%	10 083	126.5%	(315.9%)
Cash Flow from Investing Activities															
Receipts	-	14 875	23 951	-	19 354	-	-	-	-	-	43 305	291.1%	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	14 875	23 951	-	19 354	-	-	-	-	-	43 305	291.1%	-	-	-
Payments	(23 015)	(67 992)	(7 939)	34.5%	(22 199)	96.5%	(5 112)	7.5%	(14 048)	20.7%	(49 298)	72.5%	(13 618)	85.6%	3.2%
Capital assets	(23 015)	(67 992)	(7 939)	34.5%	(22 199)	96.5%	(5 112)	7.5%	(14 048)	20.7%	(49 298)	72.5%	(13 618)	85.6%	3.2%
Net Cash from/(used) Investing Activities	(23 015)	(53 117)	16 011	(69.6%)	(2 845)	12.4%	(5 112)	9.6%	(14 048)	26.4%	(5 993)	11.3%	(13 618)	106.3%	3.2%
Cash Flow from Financing Activities															
Receipts	-	-	(113)	-	15	-	27	-	(6)	-	(77)	-	22	121.1%	(128.6%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(113)	-	15	-	27	-	(6)	-	(77)	-	22	121.1%	(128.6%)
Payments	(2 500)	(2 500)	-	-	-	-	-	-	-	-	-	-	(1 194)	87.9%	(100.0%)
Repayment of borrowing	(2 500)	(2 500)	-	-	-	-	-	-	-	-	-	-	(1 194)	87.9%	(100.0%)
Net Cash from/(used) Financing Activities	(2 500)	(2 500)	(113)	4.5%	15	(.6%)	27	(1.1%)	(6)	.3%	(77)	3.1%	(1 171)	87.5%	(99.5%)
Net Increase/(Decrease) in cash held	219	(299)	(3 579)	(1 634.0%)	(2 560)	(1 169.1%)	45 730	(15 292.9%)	(35 827)	11 981.4%	3 763	(1 258.6%)	(4 706)	408.7%	661.3%
Cash/cash equivalents at the year begin:	979	8 676	8 763	894.9%	5 184	529.4%	2 624	30.2%	48 353	557.3%	8 763	101.0%	13 515	197.4%	257.8%
Cash/cash equivalents at the year end:	1 198	8 377	5 184	432.7%	2 624	219.0%	48 353	577.2%	12 526	149.5%	12 526	149.5%	8 809	899.8%	42.2%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 461	28.8%	425	2.2%	274	1.4%	12 805	67.5%	18 966	19.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	22 985	37.0%	3 876	6.2%	1 520	2.5%	33 666	54.3%	62 047	63.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	617	26.7%	98	4.2%	80	3.5%	1 516	65.6%	2 311	2.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	83	16.0%	18	3.4%	10	1.9%	409	78.7%	519	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	43	.2%	54	.3%	56	.3%	20 325	99.3%	20 479	20.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(8 431)	137.6%	52	(.9%)	35	(.6%)	2 218	(36.2%)	(6 126)	(6.2%)	-	-	-	-
Total By Income Source	20 758	21.1%	4 523	4.6%	1 975	2.0%	70 940	72.2%	98 196	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 665	39.7%	21	.2%	16	.2%	5 536	59.9%	9 238	9.4%	-	-	-	-
Commercial	1 065	40.5%	245	9.3%	38	1.4%	1 279	48.7%	2 627	2.7%	-	-	-	-
Households	14 236	20.2%	2 110	3.0%	1 699	2.4%	52 426	74.4%	70 471	71.8%	-	-	-	-
Other	1 792	11.3%	2 147	13.5%	223	1.4%	11 699	73.8%	15 860	16.2%	-	-	-	-
Total By Customer Group	20 758	21.1%	4 523	4.6%	1 975	2.0%	70 940	72.2%	98 196	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	691	100.0%	-	-	-	-	-	-	691	100.0%
Total	691	100.0%	-	-	-	-	-	-	691	100.0%

Contact Details

Municipal Manager	Mrs Steve Simpson	033 239 9267
Financial Manager	Mrs Sixtus Gwala	033 239 9225

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MPOFANA (KZN223)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	110 551	107 991	12 647	11.4%	22 398	20.3%	23 148	21.4%	25 826	23.9%	84 019	77.8%	18 907	93.0%	36.6%
Property rates	12 679	10 500	1 709	13.5%	2 408	19.0%	2 462	23.4%	1 716	16.3%	8 295	79.0%	2 441	97.8%	(29.7%)
Property rates - penalties and collection charges	2 639	2 639	421	16.0%	562	21.3%	360	13.6%	142	5.4%	1 485	56.3%	620	95.7%	(77.1%)
Service charges - electricity revenue	51 348	55 549	6 933	13.5%	7 843	15.3%	10 656	19.2%	7 104	12.8%	32 538	58.6%	10 723	95.2%	(33.7%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 707	2 707	457	16.9%	686	25.4%	659	24.3%	439	16.2%	2 241	82.8%	665	99.7%	(34.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4 410	209	662	15.0%	1 881	42.7%	315	150.9%	210	100.6%	3 069	1 468.3%	658	141.6%	(68.1%)
Interest earned - external investments	2 721	500	331	12.2%	518	19.0%	386	77.2%	254	50.8%	1 488	297.7%	607	476.3%	(58.1%)
Interest earned - outstanding debtors	-	2 241	-	-	-	-	101	4.5%	202	9.0%	303	13.5%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	320	320	39	12.0%	95	29.5%	-	-	-	-	133	41.6%	81	94.0%	(100.0%)
Licences and permits	2 386	3 064	545	22.8%	710	29.8%	479	15.6%	320	10.4%	2 054	67.0%	1 601	143.1%	(80.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	29 701	29 553	1 517	5.1%	7 617	25.6%	7 719	26.1%	15 438	52.2%	32 291	109.3%	1 300	76.5%	1 087.6%
Other own revenue	140	708	33	23.8%	77	55.5%	10	1.4%	-	-	120	17.0%	212	169.2%	(100.0%)
Gains on disposal of PPE	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	118 874	108 004	21 798	18.3%	23 007	19.4%	15 275	14.1%	10 183	9.4%	70 263	65.1%	21 692	82.3%	(53.1%)
Employee related costs	28 845	27 424	4 836	16.8%	6 765	23.5%	6 985	25.5%	4 657	17.0%	23 243	84.8%	6 669	93.1%	(30.2%)
Remuneration of councillors	2 007	1 457	124	6.2%	49	2.4%	486	33.4%	324	22.2%	984	67.5%	522	95.3%	(37.9%)
Debt impairment	8 000	6 000	183	2.3%	29	.4%	-	-	-	-	212	3.5%	180	-	(100.0%)
Depreciation and asset impairment	12 600	5 501	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	267	267	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	49 675	49 675	19 572	39.4%	12 768	25.7%	7 111	14.3%	4 741	9.5%	44 192	89.0%	8 148	83.9%	(41.8%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	6 354	6 354	1 195	18.8%	2 061	32.4%	-	-	-	-	3 257	51.3%	2 230	166.4%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	11 126	11 126	(4 114)	(37.0%)	1 334	12.0%	693	6.2%	462	4.2%	(1 624)	(14.6%)	3 944	140.3%	(88.3%)
Loss on disposal of PPE	-	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(8 323)	(14)	(9 150)		(609)		7 873		15 642		13 756		(2 785)		
Transfers recognised - capital	16 991	21 991	3 613	21.3%	8 378	49.3%	-	-	-	-	11 990	54.5%	368	86.7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 668	21 977	(5 538)		7 769		7 873		15 642		25 746		(2 417)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	8 668	21 977	(5 538)		7 769		7 873		15 642		25 746		(2 417)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 668	21 977	(5 538)		7 769		7 873		15 642		25 746		(2 417)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 668	21 977	(5 538)		7 769		7 873		15 642		25 746		(2 417)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	17 641	22 591	2 974	16.9%	2 900	16.4%	7 312	32.4%	11 909	52.7%	25 095	111.1%	-	70.7%	(100.0%)
National Government	16 991	21 991	2 719	16.0%	2 645	15.6%	7 312	33.2%	11 909	54.2%	24 585	111.8%	-	74.6%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	16 991	21 991	2 719	16.0%	2 645	15.6%	7 312	33.2%	11 909	54.2%	24 585	111.8%	-	74.6%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	650	600	255	39.2%	255	39.2%	-	-	-	-	510	85.0%	-	2.5%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	17 641	22 591	2 974	16.9%	2 900	16.4%	7 312	32.4%	11 909	52.7%	25 095	111.1%	-	70.7%	(100.0%)
Governance and Administration	400	550	255	63.7%	255	63.7%	-	-	-	-	510	92.7%	-	2.5%	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	200	-	-	-	-	-	-	-	-	-	-	-	-	5.4%	-
Corporate Services	200	550	255	127.5%	255	127.5%	-	-	-	-	510	92.7%	-	-	-
Community and Public Safety	50	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	50	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 091	11 991	2 457	20.3%	-	-	5 912	49.3%	6 000	50.0%	14 369	119.8%	-	74.6%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	12 091	11 991	2 457	20.3%	-	-	5 912	49.3%	6 000	50.0%	14 369	119.8%	-	74.6%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	5 100	5 050	263	5.1%	2 645	51.9%	1 399	27.7%	5 909	117.0%	10 216	202.3%	-	-	(100.0%)
Electricity	5 000	5 000	263	5.3%	2 645	52.9%	1 399	28.0%	5 909	118.2%	10 216	204.3%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	100	50	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	126 061	132 161	33 269	26.4%	30 548	24.2%	28 884	21.9%	5 117	3.9%	97 819	74.0%	20 065	140.9%	(74.5%)
Property rates, penalties and collection charges	15 032	15 318	3 249	21.6%	2 964	19.7%	2 798	18.3%	946	6.2%	9 958	65.0%	3 061	79.8%	(69.1%)
Service charges	54 055	58 255	12 743	23.6%	11 664	21.6%	11 916	20.5%	3 772	6.5%	40 095	68.8%	11 388	75.5%	(66.9%)
Other revenue	7 255	4 301	1 811	25.0%	2 960	40.8%	1 566	36.4%	270	6.3%	6 607	153.6%	2 799	2 168.7%	(90.4%)
Government - operating	29 701	29 553	11 336	38.2%	8 760	29.5%	6 726	22.8%	-	-	26 821	90.8%	1 823	82.2%	(100.0%)
Government - capital	16 991	21 991	3 613	21.3%	3 530	20.8%	5 417	24.6%	-	-	12 559	57.1%	387	111.3%	(100.0%)
Interest	3 027	2 742	517	17.1%	671	22.2%	461	16.8%	129	4.7%	1 779	64.9%	607	206.8%	(78.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(98 274)	(96 504)	(38 696)	39.4%	(22 523)	22.9%	(21 680)	22.5%	(6 755)	7.0%	(89 655)	92.9%	(21 061)	84.9%	(67.9%)
Suppliers and employees	(98 274)	(96 237)	(38 696)	39.4%	(22 523)	22.9%	(21 680)	22.5%	(6 755)	7.0%	(89 655)	93.2%	(21 061)	85.1%	(67.9%)
Finance charges	-	(267)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	27 787	35 657	(5 427)	(19.5%)	8 025	28.9%	7 204	20.2%	(1 637)	(4.6%)	8 164	22.9%	(996)	723.6%	64.4%
Cash Flow from Investing Activities															
Receipts	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(21 991)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	-	(21 991)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	1 500	(21 991)	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(73)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	(73)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(73)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	29 287	13 593	(5 427)	(18.5%)	8 025	27.4%	7 204	53.0%	(1 637)	(12.0%)	8 164	60.1%	(996)	870.2%	64.4%
Cash/cash equivalents at the year begin:	-	-	-	-	(5 427)	-	2 598	-	9 802	-	-	-	66 646	-	(85.3%)
Cash/cash equivalents at the year end:	29 287	13 593	(5 427)	(18.5%)	2 598	8.9%	9 802	72.1%	8 164	60.1%	8 164	60.1%	65 650	945.0%	(87.6%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	823	19.6%	226	5.4%	115	2.7%	3 034	72.3%	4 198	6.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	656	3.0%	556	2.5%	375	1.7%	20 586	92.8%	22 173	33.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	243	2.5%	229	2.4%	223	2.3%	8 987	92.8%	9 682	14.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3	.1%	3	.1%	3	.1%	3 957	99.8%	3 965	6.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	401	1.6%	403	1.6%	390	1.5%	24 185	95.3%	25 380	38.8%	-	-	-	-
Total By Income Source	2 126	3.3%	1 417	2.2%	1 107	1.7%	60 748	92.9%	65 398	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 126	3.3%	1 417	2.2%	1 107	1.7%	60 748	92.9%	65 398	100.0%	-	-	-	-
Total By Customer Group	2 126	3.3%	1 417	2.2%	1 107	1.7%	60 748	92.9%	65 398	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	364	100.0%	-	-	-	-	-	-	364	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	364	100.0%	-	-	-	-	-	-	364	100.0%

Contact Details

Municipal Manager	Mr Maxwell Moyo	033 263 1221
Financial Manager	MR. SA MNCWABE	033 263 1221

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: IMPENDLE (KZN224)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	40 968	47 034	24 108	58.8%	11 932	29.1%	10 904	23.2%	299	.6%	47 243	100.4%	2 390	62.7%	(87.5%)
Property rates	3 711	3 711	2 934	79.1%	480	12.9%	481	13.0%	(10)	(.3%)	3 886	104.7%	190	88.6%	(105.3%)
Property rates - penalties and collection charges	-	-	0	-	0	-	1	-	0	-	2	-	38	4 327.1%	(99.7%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	56	39	10	17.9%	10	17.5%	10	25.4%	(0)	(1.2%)	29	74.6%	14	116.2%	(103.4%)
Rental of facilities and equipment	424	788	102	24.2%	123	29.0%	123	15.6%	(393)	(49.9%)	(45)	(5.7%)	34	58.4%	(1 251.3%)
Interest earned - external investments	350	597	110	31.3%	150	42.9%	148	24.7%	(15)	(2.6%)	392	65.6%	294	110.7%	(105.3%)
Interest earned - outstanding debtors	125	125	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	20	6	3	14.0%	2	8.0%	2	30.6%	(1)	(10.5%)	6	91.1%	3	94.0%	(118.8%)
Licences and permits	33	32	8	24.1%	8	24.8%	8	25.1%	1	2.5%	25	78.1%	7	92.6%	(88.5%)
Agency services	40	41	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	32 746	32 746	19 993	61.1%	11 109	33.9%	9 134	27.9%	(373)	(1.1%)	39 864	121.7%	1 165	103.4%	(132.0%)
Other own revenue	3 462	8 948	947	27.4%	50	1.4%	997	11.1%	1 091	12.2%	3 085	34.5%	645	7.8%	69.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	40 967	40 200	15 619	38.1%	14 591	35.6%	10 339	25.7%	5 746	14.3%	46 295	115.2%	30 946	143.4%	(81.4%)
Employee related costs	15 447	16 696	3 712	24.0%	4 660	30.2%	4 273	25.6%	2 596	15.5%	15 242	91.3%	1 201	88.7%	116.1%
Remuneration of councillors	1 782	2 081	416	23.3%	390	21.9%	304	14.6%	427	20.5%	1 536	73.9%	139	81.3%	206.4%
Debt impairment	150	150	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 200	3 200	-	-	-	-	-	-	-	-	-	-	(1 063)	14.9%	(100.0%)
Finance charges	66	44	10	15.1%	9	14.0%	6	13.2%	2	4.5%	27	61.5%	6	267.1%	(66.4%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	450	600	(40)	(8.9%)	342	76.1%	(127)	(21.2%)	118	19.7%	293	48.8%	210	234.5%	(43.8%)
Transfers and grants	430	906	6 085	1 415.0%	6 810	1 583.7%	2 939	324.4%	1 474	162.6%	17 307	1 910.2%	423	-	248.4%
Other expenditure	19 442	16 523	5 437	28.0%	2 379	12.2%	2 944	17.8%	1 130	6.8%	11 890	72.0%	30 030	152.0%	(96.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	0	6 834	8 488		(2 658)		565		(5 447)		948		(28 555)		
Transfers recognised - capital	14 736	14 736	6 906	46.9%	4 756	32.3%	804	5.5%	489	3.3%	12 956	87.9%	11 281	152.8%	(95.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	14 736	21 570	15 394		2 098		1 369		(4 958)		13 904		(17 275)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	14 736	21 570	15 394		2 098		1 369		(4 958)		13 904		(17 275)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	14 736	21 570	15 394		2 098		1 369		(4 958)		13 904		(17 275)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	14 736	21 570	15 394		2 098		1 369		(4 958)		13 904		(17 275)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	15 256	19 915	10 490	68.8%	5 636	36.9%	587	2.9%	26	.1%	16 739	84.1%	12 772	157.0%	(99.8%)
National Government	14 736	14 736	7 794	52.9%	5 496	37.3%	493	3.3%	-	-	13 783	93.5%	12 632	302.7%	(100.0%)
Provincial Government	-	-	2 557	-	-	-	-	-	-	-	2 557	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	14 736	14 736	10 350	70.2%	5 496	37.3%	493	3.3%	-	-	16 340	110.9%	12 632	162.2%	(100.0%)
Borrowing	-	-	140	-	140	-	93	-	-	-	373	-	140	-	(100.0%)
Internally generated funds	520	5 179	-	-	-	-	-	-	26	.5%	26	.5%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	15 256	19 915	10 490	68.8%	5 636	36.9%	587	2.9%	26	.1%	16 739	84.1%	12 772	157.0%	(99.8%)
Governance and Administration	310	127	36	11.5%	76	24.5%	59	46.1%	26	20.4%	196	154.2%	292	-	(91.1%)
Executive & Council	80	40	34	42.7%	33	41.6%	15	36.3%	26	64.8%	108	269.7%	176	-	(85.3%)
Budget & Treasury Office	-	-	2	-	3	-	31	-	-	-	36	-	89	-	(100.0%)
Corporate Services	230	87	-	-	40	17.2%	13	15.0%	-	-	53	60.3%	26	-	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 946	19 788	10 454	69.9%	5 560	37.2%	528	2.7%	-	-	16 542	83.6%	12 213	145.2%	(100.0%)
Planning and Development	14 946	19 788	7 324	49.0%	5 560	37.2%	528	2.7%	-	-	13 412	67.8%	12 213	145.2%	(100.0%)
Road Transport	-	-	3 130	-	-	-	-	-	-	-	3 130	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	267	-	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	267	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	55 983	62 290	21 402	38.2%	16 817	30.0%	11 827	19.0%	2 630	4.2%	52 677	84.6%	28 443	155.6%	(90.8%)
Property rates, penalties and collection charges	3 711	3 711	467	12.6%	609	16.4%	602	16.2%	537	14.5%	2 214	59.7%	316	32.4%	70.0%
Service charges	56	39	7	11.8%	10	17.3%	10	25.2%	11	27.5%	37	94.0%	14	-	(24.1%)
Other revenue	4 384	10 709	292	6.7%	182	4.2%	1 115	10.4%	(404)	(3.8%)	1 186	11.1%	407	-	(199.3%)
Government - operating	32 746	32 746	10 336	31.6%	11 109	33.9%	9 149	27.9%	1 733	5.3%	32 327	98.7%	12 367	139.5%	(86.0%)
Government - capital	14 736	14 736	10 153	68.9%	4 756	32.3%	804	5.5%	575	3.9%	16 288	110.5%	15 045	179.8%	(96.2%)
Interest	350	350	149	42.4%	150	42.9%	148	42.2%	179	51.0%	625	178.5%	294	115.4%	(39.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(41 356)	(56 411)	(31 506)	76.2%	(14 721)	35.6%	(10 339)	18.3%	1 446	(2.6%)	(55 120)	97.7%	(20 737)	131.0%	(107.0%)
Suppliers and employees	(37 001)	(52 077)	(18 287)	49.4%	(7 786)	21.0%	(7 186)	13.8%	(3 326)	6.4%	(36 584)	70.3%	(14 110)	82.9%	(76.4%)
Finance charges	(66)	(44)	(13)	19.2%	(9)	14.0%	(6)	13.2%	(43)	98.6%	(71)	161.7%	(16)	109.4%	171.6%
Transfers and grants	(4 290)	(4 290)	(13 206)	307.9%	(6 927)	161.5%	(3 147)	73.4%	4 815	(112.2%)	(18 465)	430.4%	(6 611)	-	(172.8%)
Net Cash from/(used) Operating Activities	14 627	5 880	(10 104)	(69.1%)	2 096	14.3%	1 489	25.3%	4 076	69.3%	(2 444)	(41.6%)	7 706	2 978.3%	(47.1%)
Cash Flow from Investing Activities															
Receipts	250	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	250	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(14 736)	(14 736)	(39)	.3%	-	-	-	-	(26)	.2%	(65)	.4%	-	-	(100.0%)
Capital assets	(14 736)	(14 736)	(39)	.3%	-	-	-	-	(26)	.2%	(65)	.4%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(14 486)	(14 736)	(39)	.3%	-	-	-	-	(26)	.2%	(65)	.4%	-	-	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	3 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	3 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	875	(120)	(132)	(15.1%)	(131)	(14.9%)	(134)	111.7%	2 778	(2 314.7%)	2 381	(1 984.4%)	(124)	1 193.8%	(2 341.3%)
Repayment of borrowing	875	(120)	(132)	(15.1%)	(131)	(14.9%)	(134)	111.7%	2 778	(2 314.7%)	2 381	(1 984.4%)	(124)	1 193.8%	(2 341.3%)
Net Cash from/(used) Financing Activities	875	2 880	(132)	(15.1%)	(131)	(14.9%)	(134)	(4.7%)	2 778	96.4%	2 381	82.7%	(124)	1 193.8%	(2 341.3%)
Net Increase/(Decrease) in cash held	1 016	(5 976)	(10 275)	(1 011.8%)	1 965	193.5%	1 355	(22.7%)	6 828	(114.3%)	(127)	2.1%	7 582	(53.5%)	(9.9%)
Cash/cash equivalents at the year begin:	5 242	7 660	7 650	145.9%	(2 624)	(50.1%)	(659)	(8.6%)	695	9.1%	7 650	99.9%	83	(.9%)	742.5%
Cash/cash equivalents at the year end:	6 258	1 684	(2 624)	(41.9%)	(659)	(10.5%)	695	41.3%	7 523	446.8%	7 523	446.8%	7 665	430.5%	(1.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 647	52.2%	92	2.9%	76	2.4%	1 339	42.5%	3 154	74.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	84	7.7%	439	40.6%	47	4.4%	512	47.3%	1 083	25.6%	-	-	-	-
Total By Income Source	1 731	40.8%	531	12.5%	124	2.9%	1 851	43.7%	4 236	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 575	59.8%	444	16.8%	53	2.0%	565	21.4%	2 637	62.2%	-	-	-	-
Commercial	139	9.8%	76	5.4%	63	4.4%	1 136	80.4%	1 413	33.4%	-	-	-	-
Households	16	8.7%	12	6.2%	8	4.4%	150	80.6%	187	4.4%	-	-	-	-
Other	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Total By Customer Group	1 731	40.8%	531	12.5%	124	2.9%	1 851	43.7%	4 236	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr S. I Mabaso	033 996 6001
Financial Manager	Mr Kunene Vusi	033 996 6051

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSUNDUZI (KZN225)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	3 570 334	3 695 133	968 206	27.1%	955 234	26.8%	803 512	21.7%	1 054 497	28.5%	3 781 450	102.3%	860 963	102.0%	22.5%
Property rates	659 052	659 052	171 027	26.0%	170 727	25.9%	184 240	28.0%	160 402	24.3%	686 396	104.1%	140 022	101.4%	14.6%
Property rates - penalties and collection charges	39 231	39 231	5 927	15.1%	13 425	34.2%	6 175	15.7%	4 680	11.9%	30 207	77.0%	568	60.7%	723.7%
Service charges - electricity revenue	1 628 543	1 628 543	422 008	25.9%	395 056	24.3%	363 085	22.3%	385 984	23.7%	1 566 133	96.2%	338 578	97.8%	14.0%
Service charges - water revenue	391 288	391 288	110 462	28.2%	105 075	26.9%	122 158	31.2%	114 749	29.3%	452 443	115.6%	102 164	98.8%	12.3%
Service charges - sanitation revenue	126 582	126 582	32 539	25.7%	30 085	23.8%	34 171	27.0%	30 722	24.3%	127 516	100.7%	34 358	92.8%	(10.6%)
Service charges - refuse revenue	87 712	87 712	20 679	23.6%	20 409	23.3%	20 413	23.3%	19 023	21.7%	80 524	91.8%	19 916	116.3%	(4.5%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	35 024	37 200	5 416	15.5%	6 059	17.3%	5 674	15.3%	6 328	17.0%	23 477	63.1%	6 417	95.9%	(1.4%)
Interest earned - external investments	32 247	32 247	1 161	3.6%	20 208	62.7%	8 266	25.6%	23 571	73.1%	53 205	165.0%	21 390	160.2%	10.2%
Interest earned - outstanding debtors	60 057	60 057	15 791	26.3%	15 626	26.0%	18 608	31.0%	19 503	32.5%	69 529	115.8%	13 588	4 228.1%	43.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	14 670	19 371	2 468	16.8%	5 183	35.3%	2 128	11.0%	98 854	510.3%	108 634	560.8%	5 132	183.1%	1 826.1%
Licences and permits	83	83	29	34.6%	23	27.4%	15	18.7%	22	27.0%	89	107.6%	27	169.5%	(19.0%)
Agency services	599	599	104	17.4%	163	27.3%	112	18.7%	95	15.9%	475	79.3%	335	114.2%	(71.5%)
Transfers recognised - operational	415 372	535 077	169 201	40.7%	160 604	38.7%	19 486	3.6%	170 314	31.8%	519 605	97.1%	156 841	108.8%	8.6%
Other own revenue	73 455	71 671	10 973	14.9%	12 592	17.1%	18 914	26.4%	20 252	28.3%	62 732	87.5%	21 626	117.1%	(6.4%)
Gains on disposal of PPE	6 420	6 420	421	6.6%	(1)	-	66	1.0%	-	-	485	7.6%	-	33.9%	-
Operating Expenditure	3 500 014	3 722 129	886 833	25.3%	1 006 555	28.8%	771 814	20.7%	1 356 766	36.5%	4 021 968	108.1%	837 598	99.2%	62.0%
Employee related costs	855 886	851 448	197 254	23.0%	232 858	27.2%	202 500	23.8%	250 009	29.4%	882 620	103.7%	176 810	97.3%	41.4%
Remuneration of councillors	39 213	39 213	9 175	23.4%	9 117	23.3%	9 118	23.3%	7 190	18.3%	34 600	88.2%	9 761	102.0%	(26.3%)
Debt impairment	144 577	144 577	-	-	-	-	-	-	222 110	153.6%	222 110	153.6%	(103 132)	-	(315.4%)
Depreciation and asset impairment	259 229	259 229	61 223	23.6%	154 322	59.5%	115 555	44.6%	73 832	28.5%	404 932	156.2%	41 083	107.3%	79.7%
Finance charges	60 738	60 808	20 186	33.2%	6 849	11.3%	15 953	26.2%	21 663	35.6%	64 651	106.3%	21 966	100.5%	(1.4%)
Bulk purchases	1 479 522	1 545 173	472 192	31.9%	386 891	26.1%	317 853	20.6%	409 866	26.5%	1 586 802	102.7%	343 024	97.4%	19.5%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	20 195	28 695	4 793	23.7%	13 986	69.3%	5 610	19.6%	5 309	18.5%	29 698	103.5%	5 389	99.4%	(1.5%)
Transfers and grants	5 408	5 308	1 193	22.1%	1 193	22.1%	2 326	43.8%	6 860	129.2%	11 572	218.0%	1 109	88.1%	518.8%
Other expenditure	635 245	787 678	120 818	19.0%	201 034	31.6%	103 285	13.1%	359 896	45.7%	785 032	99.7%	341 580	132.7%	5.4%
Loss on disposal of PPE	-	-	-	-	305	-	(387)	-	32	-	(50)	-	9	-	252.6%
Surplus/(Deficit)	70 320	(26 996)	81 373		(51 321)		31 698		(302 269)		(240 518)		23 365		
Transfers recognised - capital	293 824	344 972	14 917	5.1%	96 713	32.9%	125 246	36.3%	119 582	34.7%	356 459	103.3%	147 473	57.7%	(18.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	364 144	317 976	96 290		45 392		156 944		(182 687)		115 940		170 838		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	364 144	317 976	96 290		45 392		156 944		(182 687)		115 940		170 838		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	364 144	317 976	96 290		45 392		156 944		(182 687)		115 940		170 838		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	364 144	317 976	96 290		45 392		156 944		(182 687)		115 940		170 838		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	597 754	704 976	46 978	7.9%	119 389	20.0%	173 441	24.6%	189 292	26.9%	529 099	75.1%	222 229	67.1%	(14.8%)
National Government	367 677	389 833	30 567	8.3%	67 136	18.3%	112 343	28.8%	79 871	20.5%	289 917	74.4%	109 371	49.5%	(27.0%)
Provincial Government	9 927	57 942	3 657	36.8%	21 646	218.1%	20 354	35.1%	21 675	37.4%	67 333	116.2%	34 712	183.2%	(37.6%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	94.4%	-
Transfers recognised - capital	377 604	447 775	34 224	9.1%	88 782	23.5%	132 697	29.6%	101 546	22.7%	357 250	79.8%	144 083	58.5%	(29.5%)
Borrowing	100 000	95 000	63	.1%	1 447	1.4%	655	.7%	14 568	15.3%	16 732	17.6%	2 292	98.6%	535.6%
Internally generated funds	120 150	162 201	12 691	10.6%	29 159	24.3%	40 089	24.7%	73 178	45.1%	155 117	95.6%	75 850	102.5%	(3.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	3	-	(100.0%)
Capital Expenditure Standard Classification	597 754	704 976	46 978	7.9%	119 389	20.0%	173 441	24.6%	189 292	26.9%	529 099	75.1%	222 229	67.1%	(14.8%)
Governance and Administration	6 100	56 204	653	10.7%	4 569	74.9%	24 985	44.5%	11 855	21.1%	42 062	74.8%	16 214	94.6%	(26.9%)
Executive & Council	-	11 302	-	-	1 260	-	4 691	41.5%	3 578	31.7%	9 529	84.3%	12 283	2 259.7%	(70.9%)
Budget & Treasury Office	850	39 679	-	-	2 751	323.6%	17 914	45.1%	(766)	(1.9%)	19 899	50.1%	102	2.3%	(850.9%)
Corporate Services	5 250	5 224	653	12.4%	559	10.6%	2 380	45.6%	9 043	173.1%	12 635	241.9%	3 829	69.8%	136.2%
Community and Public Safety	66 134	92 805	5 752	8.7%	21 668	32.8%	24 631	26.5%	42 961	46.3%	95 012	102.4%	38 826	432.6%	10.7%
Community & Social Services	19 771	44 437	1 019	5.2%	14 490	73.3%	14 293	32.2%	13 486	30.3%	43 288	97.4%	24 066	676.0%	(44.0%)
Sport And Recreation	43 313	43 146	4 733	10.9%	6 354	14.7%	9 710	22.5%	24 821	57.5%	45 618	105.7%	14 479	297.7%	71.4%
Public Safety	2 100	2 100	-	-	173	8.2%	242	11.5%	1 468	69.9%	1 883	89.7%	256	82.8%	472.7%
Housing	-	2 033	-	-	651	-	387	19.0%	2 188	107.6%	3 226	158.7%	25	-	8 638.0%
Health	950	1 090	-	-	-	-	-	-	997	91.5%	997	91.5%	-	-	(100.0%)
Economic and Environmental Services	220 219	243 220	23 495	10.7%	40 048	18.2%	70 478	29.0%	15 957	6.6%	149 978	61.7%	62 464	55.0%	(74.5%)
Planning and Development	14 500	35 961	3 821	26.4%	10 646	73.4%	4 332	12.0%	9 012	25.1%	27 810	77.3%	4 418	57.6%	104.0%
Road Transport	205 719	207 258	19 674	9.6%	29 403	14.3%	66 146	31.9%	6 945	3.4%	122 168	58.9%	58 046	54.7%	(88.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	305 301	307 003	15 810	5.2%	51 281	16.8%	51 450	16.8%	117 024	38.1%	235 566	76.7%	102 578	62.0%	14.1%
Electricity	214 780	218 090	5 626	2.6%	19 384	9.0%	31 927	14.6%	79 971	36.7%	136 907	62.8%	60 282	45.0%	32.7%
Water	25 992	34 338	4 513	17.4%	12 533	48.2%	11 899	34.7%	25 043	72.9%	53 989	157.2%	12 697	93.5%	97.2%
Waste Water Management	51 665	41 711	5 431	10.5%	15 948	30.9%	3 620	8.7%	7 051	16.9%	32 050	76.8%	26 368	96.2%	(73.3%)
Waste Management	12 864	12 864	240	1.9%	3 416	26.6%	4 004	31.1%	4 959	38.6%	12 620	98.1%	3 232	45.7%	53.4%
Other	-	5 743	1 268	-	1 822	-	1 896	33.0%	1 494	26.0%	6 481	112.8%	2 147	68.2%	(30.4%)

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	3 757 010	3 763 823	1 192 368	31.7%	995 033	26.5%	974 257	25.9%	763 161	20.3%	3 924 818	104.3%	754 094	103.5%	1.2%
Property rates, penalties and collection charges	665 330	698 283	162 921	24.5%	149 498	22.5%	138 181	19.8%	153 014	21.9%	603 615	86.4%	144 377	85.5%	6.0%
Service charges	2 122 418	2 149 927	626 492	29.5%	582 679	27.5%	536 314	24.9%	522 689	24.3%	2 268 175	105.5%	551 845	100.0%	(5.3%)
Other revenue	227 819	269 082	88 642	38.9%	80 584	35.4%	69 713	25.9%	62 438	23.2%	301 377	112.0%	40 851	333.1%	52.8%
Government - operating	415 372	330 731	201 976	48.6%	79 638	19.2%	103 889	31.4%	3 358	1.0%	388 860	117.6%	150	115.3%	2 138.7%
Government - capital	293 824	314 474	99 204	33.8%	84 334	28.7%	112 801	35.9%	5 644	1.8%	301 983	96.0%	-	83.7%	(100.0%)
Interest	32 247	1 325	13 132	40.7%	18 299	56.7%	13 358	1 008.0%	16 018	1 208.7%	60 808	4 588.3%	16 872	186.0%	(5.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 180 139)	(3 060 351)	(1 003 028)	31.5%	(865 272)	27.2%	(762 288)	24.9%	(768 089)	25.1%	(3 398 676)	111.1%	(697 502)	114.6%	10.1%
Suppliers and employees	(3 113 993)	(2 994 205)	(986 992)	31.7%	(847 821)	27.2%	(744 008)	24.8%	(743 786)	24.8%	(3 322 606)	111.0%	(674 428)	115.3%	10.3%
Finance charges	(60 738)	(60 738)	(14 844)	24.4%	(16 258)	26.8%	(15 953)	26.3%	(17 443)	28.7%	(64 498)	106.2%	(21 966)	87.4%	(20.6%)
Transfers and grants	(5 408)	(5 408)	(1 193)	22.1%	(1 193)	22.1%	(2 326)	43.0%	(6 860)	126.8%	(11 572)	214.0%	(1 109)	84.0%	518.8%
Net Cash from/(used) Operating Activities	576 871	703 471	189 340	32.8%	129 761	22.5%	211 969	30.1%	(4 927)	(.7%)	526 142	74.8%	56 592	67.0%	(108.7%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	195 341	23 900.6%	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	195 341	3 385 913.4%	(100.0%)
Payments	(364 442)	(636 543)	(46 978)	12.9%	(119 389)	32.8%	(173 441)	27.2%	(202 881)	31.9%	(542 689)	85.3%	(198 185)	85.8%	2.4%
Capital assets	(364 442)	(636 543)	(46 978)	12.9%	(119 389)	32.8%	(173 441)	27.2%	(202 881)	31.9%	(542 689)	85.3%	(198 185)	85.8%	2.4%
Net Cash from/(used) Investing Activities	(364 442)	(636 543)	(46 978)	12.9%	(119 389)	32.8%	(173 441)	27.2%	(202 881)	31.9%	(542 689)	85.3%	(2 844)	112.3%	7 034.8%
Cash Flow from Financing Activities															
Receipts	100 000	100 000	1 523	1.5%	302	.3%	99 791	99.8%	909	.9%	102 524	102.5%	1 017	144.9%	(10.5%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	100 000	100 000	-	-	-	-	100 000	100.0%	-	-	100 000	100.0%	-	-	-
Increase (decrease) in consumer deposits	-	-	1 523	-	302	-	(209)	-	909	-	2 524	-	1 017	144.9%	(10.5%)
Payments	(42 691)	(42 691)	(10 819)	25.3%	(12 549)	29.4%	(12 466)	29.2%	(10 718)	25.1%	(46 552)	109.0%	(32 489)	125.1%	(67.0%)
Repayment of borrowing	(42 691)	(42 691)	(10 819)	25.3%	(12 549)	29.4%	(12 466)	29.2%	(10 718)	25.1%	(46 552)	109.0%	(32 489)	125.1%	(67.0%)
Net Cash from/(used) Financing Activities	57 309	57 309	(9 296)	(16.2%)	(12 247)	(21.4%)	87 324	152.4%	(9 809)	(17.1%)	55 972	97.7%	(31 472)	123.3%	(68.8%)
Net Increase/(Decrease) in cash held	269 738	124 237	133 065	49.3%	(1 875)	(.7%)	125 853	101.3%	(217 617)	(175.2%)	39 426	31.7%	22 276	21.3%	(1 076.9%)
Cash/cash equivalents at the year begin:	898 552	898 552	827 273	92.1%	960 339	106.9%	958 463	106.7%	1 084 316	120.7%	827 273	92.1%	149 923	9.7%	623.2%
Cash/cash equivalents at the year end:	1 168 290	1 022 789	960 339	82.2%	958 463	82.0%	1 084 316	106.0%	866 699	84.7%	866 699	84.7%	172 199	13.7%	403.3%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	48 655	9.4%	30 548	5.9%	20 543	4.0%	418 741	80.8%	518 487	27.8%	-	-	162 930	31.0%
Trade and Other Receivables from Exchange Transactions - Electricity	147 915	45.6%	70 859	21.8%	18 818	5.8%	86 929	26.8%	324 522	17.4%	-	-	33 257	10.0%
Receivables from Non-exchange Transactions - Property Rates	56 070	15.7%	26 631	7.5%	17 567	4.9%	256 421	71.9%	356 690	19.2%	-	-	120 357	33.0%
Receivables from Exchange Transactions - Waste Water Management	11 707	10.0%	6 310	5.4%	3 603	3.1%	96 026	81.6%	117 646	6.3%	-	-	46 050	39.0%
Receivables from Exchange Transactions - Waste Management	6 614	10.4%	3 290	5.2%	1 726	2.7%	52 111	81.8%	63 741	3.4%	-	-	26 579	41.0%
Receivables from Exchange Transactions - Property Rental Debtors	595	2.0%	526	1.8%	510	1.7%	28 060	94.5%	29 692	1.6%	-	-	18 630	62.0%
Interest on Arrear Debtor Accounts	8 690	2.8%	8 864	2.9%	7 975	2.6%	284 470	91.8%	310 000	16.6%	-	-	171 965	55.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(44)	-	9 340	6.6%	1 235	.9%	130 955	92.6%	141 485	7.6%	-	-	23 137	16.0%
Total By Income Source	280 203	15.0%	156 369	8.4%	71 977	3.9%	1 353 713	72.7%	1 862 262	100.0%	-	-	602 904	32.0%
Debtors Age Analysis By Customer Group														
Organs of State	24 310	16.8%	19 347	13.3%	6 403	4.4%	95 007	65.5%	145 067	7.8%	-	-	53 690	37.0%
Commercial	136 555	34.5%	71 699	18.1%	20 918	5.3%	166 927	42.1%	396 099	21.3%	-	-	75 553	19.0%
Households	110 619	9.6%	60 433	5.2%	35 056	3.0%	946 726	82.1%	1 152 834	61.9%	-	-	392 469	34.0%
Other	8 718	5.2%	4 890	2.9%	9 601	5.7%	145 054	86.2%	168 263	9.0%	-	-	81 192	48.0%
Total By Customer Group	280 203	15.0%	156 369	8.4%	71 977	3.9%	1 353 713	72.7%	1 862 262	100.0%	-	-	602 904	32.0%

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	160 039	100.0%	-	-	-	-	-	-	160 039	28.9%
Bulk Water	39 915	100.0%	-	-	-	-	-	-	39 915	7.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	39 653	100.0%	-	-	-	-	-	-	39 653	7.2%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	97 444	96.4%	3 070	3.0%	522	.5%	36	-	101 072	18.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	213 167	100.0%	-	-	-	-	-	-	213 167	38.5%
Total	550 217	99.3%	3 070	.6%	522	.1%	36	-	553 846	100.0%

Contact Details

Municipal Manager	Mr Mxolisi Nkosi	033 392 2002
Financial Manager	Mrs Nelisiwe Mvelase Ngcobo	033 392 2601

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MKHAMBATHINI (KZN226)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	70 018	68 177	20 222	28.9%	20 113	28.7%	16 628	24.4%	8 998	13.2%	65 960	96.7%	5 070	200.4%	77.5%
Property rates	16 406	10 807	2 702	16.5%	2 701	16.5%	2 814	26.0%	3 446	31.9%	11 663	107.9%	1 912	147.0%	80.2%
Property rates - penalties and collection charges	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	832	832	169	20.3%	178	21.3%	214	25.7%	300	36.1%	861	103.5%	148	53.7%	102.6%
Interest earned - outstanding debtors	157	1 200	158	100.9%	400	255.1%	220	18.4%	369	30.8%	1 147	95.6%	-	7.0%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	90	90	-	-	-	-	2	2.3%	-	-	2	2.3%	-	16.2%	-
Licences and permits	3 311	4 260	901	27.2%	895	27.0%	1 162	27.3%	980	23.0%	3 938	92.4%	862	177.2%	13.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	48 971	50 742	16 171	33.0%	15 245	31.1%	12 186	24.0%	3 775	7.4%	47 377	93.4%	2 104	216.4%	79.4%
Other own revenue	219	245	121	55.0%	694	316.6%	30	12.1%	128	52.2%	972	396.4%	43	181.4%	197.4%
Gains on disposal of PPE	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	50 944	65 153	10 334	20.3%	10 733	21.1%	12 395	19.0%	18 881	29.0%	52 343	80.3%	10 311	160.1%	83.1%
Employee related costs	21 969	21 969	4 156	18.9%	4 724	21.5%	4 024	18.3%	3 934	17.9%	16 838	76.6%	3 259	137.2%	20.7%
Remuneration of councillors	4 752	4 752	1 003	21.1%	1 003	21.1%	1 007	21.2%	1 478	31.1%	4 492	94.5%	726	(155.2%)	103.7%
Debt impairment	-	800	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 542	4 542	-	-	-	-	-	-	-	-	-	-	-	16.8%	-
Finance charges	127	-	-	-	-	-	-	-	-	-	-	-	-	106.2%	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	300	300	-	-	-	-	-	-	-	-	-	-	-	143.9%	-
Transfers and grants	4 738	-	-	-	-	-	2 327	-	7 507	-	9 834	-	2 737	-	174.3%
Other expenditure	16 517	32 790	5 175	31.3%	5 005	30.3%	5 037	15.4%	5 961	18.2%	21 178	64.6%	3 590	151.7%	66.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	19 073	3 024	9 887		9 380		4 233		(9 883)		13 618		(5 242)		
Transfers recognised - capital	16 251	16 251	3 914	24.1%	1 825	11.2%	14 294	88.0%	9 860	60.7%	29 893	183.9%	17 983	156.2%	(45.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	35 324	19 275	13 801		11 205		18 527		(23)		43 511		12 741		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	35 324	19 275	13 801		11 205		18 527		(23)		43 511		12 741		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	35 324	19 275	13 801		11 205		18 527		(23)		43 511		12 741		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	35 324	19 275	13 801		11 205		18 527		(23)		43 511		12 741		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	20 720	36 122	3 914	18.9%	2 240	10.8%	2 043	5.7%	9 968	27.6%	18 165	50.3%	6 238	103.8%	59.8%
National Government	16 251	32 502	3 914	24.1%	2 240	13.8%	2 043	6.3%	6 260	19.3%	14 457	44.5%	6 238	103.8%	.4%
Provincial Government	-	-	-	-	-	-	-	-	3 708	-	3 708	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	3 620	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	16 251	36 122	3 914	24.1%	2 240	13.8%	2 043	5.7%	9 968	27.6%	18 165	50.3%	6 238	103.8%	59.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 469	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	20 720	36 122	3 914	18.9%	2 240	10.8%	2 043	5.7%	9 968	27.6%	18 165	50.3%	6 238	103.8%	59.8%
Governance and Administration	500	-	3 914	782.7%	2 240	448.0%	2 043	-	9 968	-	18 165	-	6 238	998.7%	59.8%
Executive & Council	370	-	3 914	1 057.7%	2 240	605.3%	2 043	-	9 968	-	18 165	-	6 238	-	59.8%
Budget & Treasury Office	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	480	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	480	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	19 140	36 122	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	36 122	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	19 140	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	600	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	600	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	86 237	84 428	22 877	26.5%	18 032	20.9%	29 227	34.6%	6 522	7.7%	76 657	90.8%	10 178	68.0%	(35.9%)
Property rates, penalties and collection charges	16 406	10 807	1 357	8.3%	1 035	6.3%	1 118	10.3%	970	9.0%	4 480	41.5%	750	73.0%	29.3%
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	3 620	4 595	1 022	28.2%	1 174	32.4%	1 193	26.0%	1 108	24.1%	4 497	97.9%	911	543.9%	21.6%
Government - operating	48 971	50 742	16 171	33.0%	15 245	31.1%	12 186	24.0%	3 775	7.4%	47 377	93.4%	2 130	33.3%	77.2%
Government - capital	16 251	16 251	4 000	24.6%	-	-	14 294	88.0%	-	-	18 294	112.6%	6 238	102.1%	(100.0%)
Interest	989	2 032	327	33.1%	577	58.4%	434	21.4%	669	32.9%	2 009	98.8%	148	98.7%	351.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(50 945)	(65 153)	(10 334)	20.3%	(10 733)	21.1%	(12 395)	19.0%	(21 362)	32.8%	(54 824)	84.1%	(11 001)	126.4%	94.2%
Suppliers and employees	(46 080)	(65 153)	(10 334)	22.4%	(10 733)	23.3%	(10 068)	15.5%	(11 374)	17.5%	(42 509)	65.2%	(7 574)	90.8%	50.2%
Finance charges	(127)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 738)	-	-	-	-	-	(2 327)	-	(9 988)	-	(12 315)	-	(3 427)	-	191.5%
Net Cash from/(used) Operating Activities	35 292	19 275	12 542	35.5%	7 299	20.7%	16 832	87.3%	(14 840)	(77.0%)	21 834	113.3%	(823)	(75.1%)	1 702.2%
Cash Flow from Investing Activities															
Receipts	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(20 720)	(16 251)	(3 914)	18.9%	(2 240)	10.8%	(2 043)	12.6%	(9 860)	60.7%	(18 057)	111.1%	(3 133)	56.3%	214.8%
Capital assets	(20 720)	(16 251)	(3 914)	18.9%	(2 240)	10.8%	(2 043)	12.6%	(9 860)	60.7%	(18 057)	111.1%	(3 133)	56.3%	214.8%
Net Cash from/(used) Investing Activities	(20 700)	(16 251)	(3 914)	18.9%	(2 240)	10.8%	(2 043)	12.6%	(9 860)	60.7%	(18 057)	111.1%	(3 133)	137.2%	214.8%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	14 592	3 024	8 629	59.1%	5 059	34.7%	14 789	489.0%	(24 700)	(816.7%)	3 777	124.9%	(3 956)	(187.5%)	524.4%
Cash/cash equivalents at the year begin:	22 377	22 377	16 501	73.7%	25 130	112.3%	30 189	134.9%	44 978	201.0%	16 501	73.7%	(529)	35.4%	(8 599.5%)
Cash/cash equivalents at the year end:	36 968	25 401	25 130	68.0%	30 189	81.7%	44 978	177.1%	20 278	79.8%	20 278	79.8%	(4 485)	(7.8%)	(552.1%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 566	13.4%	700	6.0%	669	5.7%	8 786	75.0%	11 722	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 566	13.4%	700	6.0%	669	5.7%	8 786	75.0%	11 722	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	227	16.8%	20	1.5%	95	7.0%	1 005	74.6%	1 346	11.5%	-	-	-	-
Commercial	637	12.1%	349	6.6%	272	5.2%	4 007	76.1%	5 266	44.9%	-	-	-	-
Households	342	14.9%	147	6.4%	118	5.1%	1 692	73.6%	2 299	19.6%	-	-	-	-
Other	359	12.8%	185	6.6%	184	6.6%	2 082	74.1%	2 811	24.0%	-	-	-	-
Total By Customer Group	1 566	13.4%	700	6.0%	669	5.7%	8 786	75.0%	11 722	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 491	100.0%	0	-	(0)	-	(0)	-	1 491	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 491	100.0%	0	-	(0)	-	(0)	-	1 491	100.0%

Contact Details

Municipal Manager	Mr D A Pillay	031 785 9307
Financial Manager	Mr M Chandulal	031 785 9320

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RICHMOND (KZN227)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	62 454	68 120	26 586	42.6%	18 305	29.3%	15 503	22.8%	5 635	8.3%	66 029	96.9%	12 018	113.3%	(53.1%)
Property rates	9 752	9 952	6 407	65.7%	1 389	14.2%	1 334	13.4%	992	10.0%	10 123	101.7%	814	103.4%	21.9%
Property rates - penalties and collection charges	450	550	149	33.1%	160	35.7%	199	36.1%	529	96.2%	1 037	188.6%	439	171.7%	20.6%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	400	400	107	26.7%	106	26.6%	106	26.6%	106	26.6%	426	106.5%	100	96.7%	6.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 114	4 765	656	58.9%	637	57.1%	902	18.9%	1 504	31.6%	3 699	77.6%	1 296	69.8%	16.1%
Interest earned - external investments	1 800	3 000	588	32.7%	705	39.2%	706	23.5%	850	28.3%	2 848	94.9%	568	112.3%	49.6%
Interest earned - outstanding debtors	120	128	34	28.4%	34	27.9%	17	13.6%	19	14.8%	104	81.1%	31	105.2%	(39.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	253	53	4	1.6%	0	.1%	4	8.4%	6	11.5%	15	28.2%	12	67.5%	(48.6%)
Licences and permits	641	401	107	16.8%	70	10.9%	85	21.1%	80	19.9%	342	85.3%	104	111.5%	(23.7%)
Agency services	517	517	125	24.1%	119	23.1%	168	32.4%	114	22.0%	525	101.6%	110	104.8%	3.6%
Transfers recognised - operational	46 918	46 813	18 259	38.9%	14 993	32.0%	11 497	24.6%	1 345	2.9%	46 093	98.5%	8 439	121.4%	(84.1%)
Other own revenue	490	1 541	150	30.6%	92	18.8%	485	31.5%	90	5.9%	817	53.0%	105	122.4%	(14.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	66 257	74 609	16 040	24.2%	16 332	24.6%	16 185	21.7%	16 953	22.7%	65 509	87.8%	16 894	84.4%	.3%
Employee related costs	31 027	29 418	6 249	20.1%	7 607	24.5%	6 644	22.6%	6 917	23.5%	27 416	93.2%	5 919	91.0%	16.9%
Remuneration of councillors	4 214	4 214	937	22.2%	937	22.2%	1 104	26.2%	1 035	24.6%	4 013	95.2%	937	95.1%	10.5%
Debt impairment	500	500	-	-	-	-	900	180.0%	-	-	900	180.0%	-	-	-
Depreciation and asset impairment	6 149	7 181	1 365	22.2%	1 669	27.1%	1 591	22.2%	1 591	22.2%	6 215	86.6%	1 150	81.7%	38.3%
Finance charges	104	104	15	14.7%	16	15.5%	42	40.3%	18	16.8%	91	87.4%	17	89.5%	4.2%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	5 728	6 335	1 537	26.8%	973	17.0%	1 477	23.3%	1 295	20.4%	5 282	83.4%	1 556	90.3%	(16.8%)
Transfers and grants	800	800	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	17 735	26 056	5 938	33.5%	5 130	28.9%	4 427	17.0%	6 097	23.4%	21 592	82.9%	7 314	79.9%	(16.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 803)	(6 489)	10 546		1 974		(682)		(11 317)		520		(4 876)		
Transfers recognised - capital	18 868	31 200	7 307	38.7%	10 626	56.3%	2 848	9.1%	4 056	13.0%	24 836	79.6%	-	32.4%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	15 065	24 711	17 853		12 599		2 165		(7 262)		25 356		(4 876)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	15 065	24 711	17 853		12 599		2 165		(7 262)		25 356		(4 876)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	15 065	24 711	17 853		12 599		2 165		(7 262)		25 356		(4 876)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	15 065	24 711	17 853		12 599		2 165		(7 262)		25 356		(4 876)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	21 499	34 091	7 657	35.6%	9 263	43.1%	3 189	9.4%	7 015	20.6%	27 123	79.6%	6 001	50.8%	16.9%
National Government	16 618	17 725	3 864	23.2%	4 443	26.7%	2 578	14.5%	6 212	35.0%	17 097	96.5%	4 082	78.2%	52.2%
Provincial Government	2 250	-	-	-	3 662	162.8%	9	-	379	-	4 050	-	1 556	34.6%	(75.6%)
District Municipality	-	-	-	-	-	-	-	-	23	-	23	-	-	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	3	-	(100.0%)
Transfers recognised - capital	18 868	17 725	3 864	20.5%	8 105	43.0%	2 587	14.6%	6 614	37.3%	21 170	119.4%	5 641	62.4%	17.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 631	15 929	3 759	142.9%	1 158	44.0%	581	3.6%	305	1.9%	5 803	36.4%	360	21.2%	(15.1%)
Public contributions and donations	-	437	34	-	-	-	21	4.8%	95	21.8%	150	34.3%	-	95.9%	(100.0%)
Capital Expenditure Standard Classification	21 499	34 091	7 657	35.6%	9 263	43.1%	3 189	9.4%	7 015	20.6%	27 123	79.6%	6 001	50.8%	16.9%
Governance and Administration	52	751	1	2.9%	30	58.2%	40	5.4%	257	34.2%	329	43.8%	18	67.4%	1 323.4%
Executive & Council	-	250	-	-	-	-	2	.7%	48	19.4%	50	20.0%	7	37.4%	555.1%
Budget & Treasury Office	35	60	-	-	21	61.4%	21	35.0%	20	33.3%	62	104.1%	10	91.0%	105.6%
Corporate Services	17	441	1	8.7%	9	51.6%	18	4.0%	189	42.8%	216	49.1%	1	89.1%	20 005.5%
Community and Public Safety	2 414	9 775	2 942	121.9%	5 268	218.2%	9	.1%	809	8.3%	9 028	92.4%	2 627	48.1%	(69.2%)
Community & Social Services	15	1 283	526	3 507.4%	589	3 929.5%	9	.7%	367	28.6%	1 491	116.3%	418	158.3%	(12.1%)
Sport And Recreation	2 300	104	43	1.8%	-	-	-	-	-	-	43	41.1%	552	93.3%	(100.0%)
Public Safety	99	8 389	2 373	2 397.3%	4 678	4 725.4%	-	-	442	5.3%	7 494	89.3%	1 657	32.2%	(73.3%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	19 033	22 137	3 561	18.7%	3 965	20.8%	3 140	14.2%	5 948	26.9%	16 614	75.0%	3 356	52.1%	77.2%
Planning and Development	215	247	-	-	10	4.6%	19	7.9%	36	14.4%	65	26.3%	12	59.1%	207.7%
Road Transport	18 818	21 890	3 561	18.9%	3 955	21.0%	3 120	14.3%	5 913	27.0%	16 549	75.6%	3 345	52.1%	76.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	1 428	1 153	-	-	-	-	-	-	-	1 153	80.7%	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	1 428	1 153	-	-	-	-	-	-	-	1 153	80.7%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	79 198	77 586	29 089	36.7%	23 295	29.4%	18 296	23.6%	16 186	20.9%	86 866	112.0%	7 771	99.4%	108.3%
Property rates, penalties and collection charges	8 166	6 502	4 281	52.4%	1 459	17.9%	1 571	24.2%	1 164	17.9%	8 475	130.3%	1 117	116.1%	4.2%
Service charges	320	400	107	33.6%	122	38.0%	137	34.3%	100	25.0%	466	116.5%	108	123.2%	(7.0%)
Other revenue	3 130	4 714	1 041	33.2%	635	20.3%	2 151	45.6%	3 234	68.6%	7 061	149.8%	969	442.4%	233.7%
Government - operating	46 917	46 444	18 259	38.9%	14 787	31.5%	11 893	25.6%	3 986	8.6%	48 924	105.3%	776	72.3%	413.9%
Government - capital	18 865	17 725	4 834	25.6%	5 593	29.6%	1 829	10.3%	6 852	38.7%	19 108	107.8%	4 233	49.1%	61.9%
Interest	1 800	1 800	568	31.6%	701	38.9%	714	39.7%	850	47.2%	2 832	157.4%	568	118.2%	49.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(57 866)	(57 866)	(25 347)	43.8%	(14 194)	24.5%	(16 581)	28.7%	(9 440)	16.3%	(65 561)	113.3%	936	266.6%	(1 108.1%)
Suppliers and employees	(56 992)	(56 992)	(25 331)	44.4%	(14 177)	24.9%	(16 568)	29.1%	(9 433)	16.6%	(65 509)	114.9%	953	266.4%	(1 089.5%)
Finance charges	(114)	(114)	(15)	13.4%	(16)	14.2%	(13)	11.6%	(7)	6.4%	(52)	45.6%	(17)	-	(56.6%)
Transfers and grants	(760)	(760)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	21 332	19 720	3 743	17.5%	9 102	42.7%	1 715	8.7%	6 746	34.2%	21 305	108.0%	8 707	26.2%	(22.5%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(21 499)	(34 091)	(7 657)	35.6%	(9 334)	43.4%	(1 641)	4.8%	(6 496)	19.1%	(25 127)	73.7%	(8 283)	68.6%	(21.6%)
Capital assets	(21 499)	(34 091)	(7 657)	35.6%	(9 334)	43.4%	(1 641)	4.8%	(6 496)	19.1%	(25 127)	73.7%	(8 283)	68.6%	(21.6%)
Net Cash from/(used) Investing Activities	(21 499)	(34 091)	(7 657)	35.6%	(9 334)	43.4%	(1 641)	4.8%	(6 496)	19.1%	(25 127)	73.7%	(8 283)	59.7%	(21.6%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(140)	(140)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(140)	(140)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(140)	(140)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(307)	(14 512)	(3 914)	1 275.0%	(232)	75.6%	74	(.5%)	250	(1.7%)	(3 822)	26.3%	425	(3.9%)	(41.1%)
Cash/cash equivalents at the year begin:	74 680	45 674	5 020	6.7%	1 106	1.5%	874	1.9%	948	2.1%	5 020	11.0%	(800)	1.9%	(218.5%)
Cash/cash equivalents at the year end:	74 373	31 162	1 106	1.5%	874	1.2%	948	3.0%	1 198	3.8%	1 198	3.8%	(375)	(.5%)	(419.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	248	2.9%	774	8.9%	235	2.7%	7 398	85.5%	8 654	92.2%	-	-	2 637	30.0%
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	47	15.0%	23	7.1%	20	6.3%	226	71.6%	316	3.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	58	14.0%	15	3.6%	17	4.1%	326	78.4%	416	4.4%	-	-	-	-
Total By Income Source	353	3.8%	811	8.6%	271	2.9%	7 950	84.7%	9 386	100.0%	-	-	2 637	28.0%
Debtors Age Analysis By Customer Group														
Organs of State	187	10.8%	16	.9%	23	1.3%	1 497	86.9%	1 722	18.4%	-	-	-	-
Commercial	39	2.9%	171	12.6%	40	2.9%	1 102	81.6%	1 351	14.4%	-	-	-	-
Households	116	3.3%	414	11.8%	136	3.9%	2 825	80.9%	3 491	37.2%	-	-	2 637	75.0%
Other	12	.4%	211	7.5%	73	2.6%	2 526	89.5%	2 821	30.1%	-	-	-	-
Total By Customer Group	353	3.8%	811	8.6%	271	2.9%	7 950	84.7%	9 386	100.0%	-	-	2 637	28.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	ES Sithole	033 212 2155
Financial Manager	Ms H Osman	033 212 2155

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMGUNGUNDLOVU (DC22)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	548 479	532 539	179 821	32.8%	161 046	29.4%	140 001	26.3%	32 905	6.2%	513 773	96.5%	35 251	97.0%	(6.7%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	99 459	99 459	30 345	30.5%	25 390	25.5%	25 096	25.2%	14 264	14.3%	95 094	95.6%	22 511	142.4%	(36.6%)
Service charges - sanitation revenue	7 832	7 832	2 064	26.3%	3 019	38.6%	2 599	33.2%	(143)	(1.8%)	7 539	96.3%	1 971	169.0%	(107.3%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	320	320	47	14.7%	79	24.6%	59	18.3%	63	19.8%	248	77.5%	59	-	6.4%
Interest earned - external investments	15 310	9 360	1 368	8.9%	2 425	15.8%	2 576	27.5%	5 492	58.7%	11 861	126.7%	3 083	100.9%	78.2%
Interest earned - outstanding debtors	8 000	4 800	4 189	52.4%	1 881	23.5%	5 153	107.4%	4 039	84.1%	15 262	318.0%	7 060	106.3%	(42.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	390 746	390 746	141 499	36.2%	127 709	32.7%	102 220	26.2%	8 253	2.1%	379 681	97.2%	0	89.3%	10 189 035.8%
Other own revenue	26 812	20 022	309	1.2%	543	2.0%	2 299	11.5%	937	4.7%	4 088	20.4%	567	26.6%	65.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	563 718	566 781	103 002	18.3%	156 529	27.8%	111 009	19.6%	301 922	53.3%	672 463	118.6%	105 241	89.7%	186.9%
Employee related costs	198 840	183 115	37 341	18.8%	44 460	22.4%	60 511	33.0%	27 695	15.1%	170 007	92.8%	37 716	100.3%	(26.6%)
Remuneration of councillors	14 878	11 684	2 494	16.8%	2 396	16.1%	2 574	22.0%	3 385	29.0%	10 850	92.9%	2 471	73.0%	37.0%
Debt impairment	17 414	35 784	4 353	25.0%	4 353	25.0%	-	-	144 388	403.5%	153 095	427.8%	-	-	(100.0%)
Depreciation and asset impairment	45 391	45 391	259	.6%	27 467	60.5%	259	.6%	53 648	118.2%	81 633	179.8%	7 899	80.7%	579.2%
Finance charges	5 300	1 200	1 492	28.2%	-	-	222	18.5%	1	.1%	1 715	142.9%	-	65.4%	(100.0%)
Bulk purchases	71 925	76 424	19 160	26.6%	18 080	25.1%	19 360	25.3%	19 240	25.2%	75 839	99.2%	17 781	108.7%	8.2%
Other Materials	1 200	672	2 257	188.1%	(2 289)	(190.8%)	381	56.7%	-	-	349	51.9%	4	8.0%	(100.0%)
Contracted services	51 865	61 863	19 646	37.9%	16 282	31.4%	23 772	38.4%	16 691	27.0%	76 392	123.5%	11 501	113.6%	45.1%
Transfers and grants	48 992	28 690	-	-	15 547	31.7%	-	-	514	1.8%	16 060	56.0%	-	-	(100.0%)
Other expenditure	107 912	121 958	15 999	14.8%	30 233	28.0%	3 929	3.2%	36 361	29.8%	86 521	70.9%	27 870	104.7%	30.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(15 239)	(34 242)	76 819		4 517		28 992		(269 017)		(158 690)		(69 990)		
Transfers recognised - capital	139 097	-	32 980	23.7%	30 585	22.0%	64 713	-	-	-	128 278	-	8 125	102.7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	123 858	(34 242)	109 799		35 102		93 705		(269 017)		(30 412)		(61 865)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	123 858	(34 242)	109 799		35 102		93 705		(269 017)		(30 412)		(61 865)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	123 858	(34 242)	109 799		35 102		93 705		(269 017)		(30 412)		(61 865)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	123 858	(34 242)	109 799		35 102		93 705		(269 017)		(30 412)		(61 865)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	246 108	209 159	111 412	45.3%	81 847	33.3%	64 151	30.7%	61 951	29.6%	319 361	152.7%	68 794	63.0%	(9.9%)
National Government	109 993	109 993	102 939	93.6%	74 644	67.9%	60 724	55.2%	58 939	53.6%	297 245	270.2%	59 435	224.2%	(.8%)
Provincial Government	29 104	6 104	-	-	-	-	3 427	56.1%	2 939	48.2%	6 367	104.3%	9 289	20.0%	(68.4%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	7 204	-	-	-	-	-	7 204	-	70	-	(100.0%)
Transfers recognised - capital	139 097	116 097	102 939	74.0%	81 847	58.8%	64 151	55.3%	61 878	53.3%	310 815	267.7%	68 794	143.9%	(10.1%)
Borrowing	57 736	80 469	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	49 275	12 593	8 473	17.2%	-	-	-	-	73	.6%	8 546	67.9%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	246 108	209 159	111 412	45.3%	81 847	33.3%	64 151	30.7%	61 951	29.6%	319 361	152.7%	68 794	63.0%	(9.9%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	736	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	736	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	246 108	204 859	111 412	45.3%	81 847	33.3%	64 151	31.3%	61 951	30.2%	319 361	155.9%	68 058	62.2%	(9.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	246 108	204 859	111 412	45.3%	61 129	24.8%	64 151	31.3%	61 951	30.2%	298 643	145.8%	64 180	52.0%	(3.5%)
Waste Water Management	-	-	-	-	20 718	-	-	-	-	-	20 718	-	3 878	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	4 300	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	597 163	571 469	307 018	51.4%	218 518	36.6%	198 400	34.7%	82 955	14.5%	806 891	141.2%	58 940	117.3%	40.7%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	56 670	59 826	18 044	31.8%	22 204	39.2%	23 565	39.4%	23 862	39.9%	87 674	146.5%	20 056	132.2%	19.0%
Other revenue	2 650	-	29 188	1 101.4%	50 343	1 899.7%	50 950	-	56 843	-	187 324	-	36 770	-	54.6%
Government - operating	390 746	390 746	148 705	38.1%	123 266	31.5%	105 090	26.9%	270	.1%	377 331	96.6%	-	100.0%	(100.0%)
Government - capital	139 097	116 097	108 930	78.3%	20 411	14.7%	17 152	14.8%	-	-	146 493	126.2%	-	103.8%	-
Interest	8 000	4 800	2 152	26.9%	2 294	28.7%	1 643	34.2%	1 980	41.3%	8 069	168.1%	2 115	32.6%	(6.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(506 212)	(485 606)	(122 147)	24.1%	(219 507)	43.4%	(224 310)	46.2%	(170 193)	35.0%	(736 157)	151.6%	(217 450)	177.3%	(21.7%)
Suppliers and employees	(500 912)	(484 406)	(122 122)	24.4%	(219 484)	43.8%	(224 290)	46.3%	(170 167)	35.1%	(736 063)	152.0%	(217 432)	177.3%	(21.7%)
Finance charges	(5 300)	(1 200)	(25)	.5%	(22)	.4%	(20)	1.7%	(26)	2.2%	(94)	7.8%	(17)	154.0%	52.0%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	90 951	85 863	184 871	203.3%	(988)	(1.1%)	(25 910)	(30.2%)	(87 238)	(101.6%)	70 734	82.4%	(158 509)	(21.0%)	(45.0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	470	-	470	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	470	-	470	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(246 108)	(209 159)	(45 408)	18.5%	(51 497)	20.9%	(25 911)	12.4%	(52 145)	24.9%	(174 961)	83.6%	(60 247)	58.4%	(13.4%)
Capital assets	(246 108)	(209 159)	(45 408)	18.5%	(51 497)	20.9%	(25 911)	12.4%	(52 145)	24.9%	(174 961)	83.6%	(60 247)	58.4%	(13.4%)
Net Cash from/(used) Investing Activities	(246 108)	(209 159)	(45 408)	18.5%	(51 497)	20.9%	(25 911)	12.4%	(51 675)	24.7%	(174 491)	83.4%	(60 247)	54.2%	(14.2%)
Cash Flow from Financing Activities															
Receipts	58 009	80 742	-	-	-	-	36 378	45.1%	43 161	53.5%	79 539	98.5%	-	56.0%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	57 736	80 469	-	-	-	-	36 378	45.2%	43 161	53.6%	79 539	98.8%	-	56.0%	(100.0%)
Increase (decrease) in consumer deposits	273	273	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(10 292)	(10 292)	(2 437)	23.7%	-	-	-	-	-	-	(2 437)	23.7%	-	168.8%	-
Repayment of borrowing	(10 292)	(10 292)	(2 437)	23.7%	-	-	-	-	-	-	(2 437)	23.7%	-	168.8%	-
Net Cash from/(used) Financing Activities	47 717	70 450	(2 437)	(5.1%)	-	-	36 378	51.6%	43 161	61.3%	77 102	109.4%	-	54.6%	(100.0%)
Net Increase/(Decrease) in cash held	(107 440)	(52 846)	137 026	(127.5%)	(52 485)	48.9%	(15 444)	29.2%	(95 752)	181.2%	(26 655)	50.4%	(218 756)	389.3%	(56.2%)
Cash/cash equivalents at the year begin:	119 240	201 533	205 274	172.2%	342 300	287.1%	289 815	143.8%	274 371	136.1%	205 274	101.9%	213 856	80.7%	28.3%
Cash/cash equivalents at the year end:	11 800	148 687	342 300	2 900.8%	289 815	2 456.1%	274 371	184.5%	178 619	120.1%	178 619	120.1%	(4 900)	(3.3%)	(3 745.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	25 022	5.5%	9 281	2.1%	7 531	1.7%	409 868	90.7%	451 701	100.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	25 022	5.5%	9 281	2.1%	7 531	1.7%	409 868	90.7%	451 701	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 467	5.7%	482	1.1%	122	.3%	40 209	92.9%	43 279	9.6%	-	-	-	-
Commercial	1 776	11.1%	617	3.8%	1 857	11.6%	11 815	73.5%	16 065	3.6%	-	-	-	-
Households	15 057	4.4%	6 777	2.0%	4 600	1.3%	317 531	92.3%	343 964	76.1%	-	-	-	-
Other	5 722	11.8%	1 405	2.9%	951	2.0%	40 313	83.3%	48 392	10.7%	-	-	-	-
Total By Customer Group	25 022	5.5%	9 281	2.1%	7 531	1.7%	409 868	90.7%	451 701	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	7 884	52.2%	438	2.9%	887	5.9%	5 908	39.1%	15 117	100.0%
Total	7 884	52.2%	438	2.9%	887	5.9%	5 908	39.1%	15 117	100.0%

Contact Details

Municipal Manager	Mr T L S Khuzwayo	033 897 6763
Financial Manager	Mr NF Mchunu	033 897 6714

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EMNAMBITHI/LADYSMITH (KZN232)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	613 922	586 600	191 632	31.2%	138 198	22.5%	135 461	23.1%	92 074	15.7%	557 365	95.0%	67 214	90.0%	37.0%
Property rates	132 675	130 454	50 512	38.1%	29 517	22.2%	30 173	23.1%	17 412	13.3%	127 613	97.8%	(63)	104.0%	(27 944.9%)
Property rates - penalties and collection charges	7 317	11 681	1 200	16.4%	1 597	21.8%	2 824	24.2%	321	2.7%	5 942	50.9%	1 862	96.2%	(82.8%)
Service charges - electricity revenue	252 987	249 113	73 484	29.0%	55 746	22.0%	56 099	22.5%	60 943	24.5%	246 271	98.9%	58 553	96.2%	4.1%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	18 532	19 324	5 411	29.2%	2 607	14.1%	4 953	25.6%	3 655	18.9%	16 625	86.0%	(238)	59.6%	(1 637.7%)
Service charges - other	497	352	135	27.1%	94	18.8%	87	24.8%	78	22.3%	394	111.9%	120	91.6%	(34.8%)
Rental of facilities and equipment	2 481	589	76	3.1%	177	7.1%	115	19.6%	110	18.7%	479	81.3%	123	55.4%	(10.6%)
Interest earned - external investments	9 000	7 000	-	-	-	-	4 401	62.9%	4 033	57.6%	8 434	120.5%	-	-	(100.0%)
Interest earned - outstanding debtors	10 292	1 801	2 165	21.0%	1 907	18.5%	(1 946)	(108.0%)	196	10.9%	2 322	128.9%	1 186	61.4%	(83.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	8 985	8 979	1 340	14.9%	1 237	13.8%	1 203	13.4%	1 237	13.8%	5 016	55.9%	1 169	61.2%	5.8%
Licences and permits	7 606	6 214	1 725	22.7%	1 362	17.9%	1 559	25.1%	1 657	26.7%	6 303	101.4%	1 583	80.5%	4.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	130 838	130 840	52 664	40.3%	41 137	31.4%	33 433	25.6%	-	-	127 234	97.2%	(335)	84.8%	(100.0%)
Other own revenue	22 473	15 368	2 061	9.2%	2 158	9.6%	1 749	11.4%	2 117	13.8%	8 085	52.6%	3 252	33.6%	(34.9%)
Gains on disposal of PPE	10 240	4 882	861	8.4%	659	6.4%	811	16.6%	315	6.5%	2 645	54.2%	-	-	(100.0%)
Operating Expenditure	633 662	621 942	123 302	19.5%	125 015	19.7%	108 419	17.4%	95 723	15.4%	452 459	72.7%	110 320	68.8%	(13.2%)
Employee related costs	173 281	179 435	39 278	22.7%	40 405	23.3%	40 852	22.8%	40 866	22.8%	161 401	89.9%	29 553	72.3%	38.3%
Remuneration of councillors	17 923	15 751	3 732	20.8%	3 661	20.4%	3 663	23.3%	4 481	28.5%	15 537	98.6%	3 590	94.4%	24.8%
Debt impairment	18 735	20 295	3 072	16.4%	3 251	17.4%	2 905	14.3%	-	-	9 229	45.5%	-	-	-
Depreciation and asset impairment	74 415	66 181	14 050	18.9%	14 055	18.9%	-	-	(45 343)	(68.5%)	(17 238)	(26.0%)	-	-	(100.0%)
Finance charges	478	483	113	23.7%	112	23.4%	37	7.7%	35	7.3%	298	61.7%	113	33.4%	(68.8%)
Bulk purchases	164 306	165 625	41 028	25.0%	34 341	20.9%	32 158	19.4%	53 892	32.5%	161 419	97.5%	49 613	89.8%	8.6%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	14 845	2 300	839	5.6%	661	4.5%	-	-	503	21.9%	2 003	87.1%	1 402	122.1%	(64.1%)
Transfers and grants	20 180	15 239	17	.1%	18	.1%	1 551	10.2%	4 956	32.5%	6 541	42.9%	5 859	48.2%	(15.4%)
Other expenditure	149 499	156 633	21 147	14.1%	28 499	19.1%	27 253	17.4%	36 333	23.2%	113 232	72.3%	20 190	75.4%	80.0%
Loss on disposal of PPE	-	-	26	-	11	-	-	-	-	-	37	-	-	-	-
Surplus/(Deficit)	(19 740)	(35 343)	68 331		13 183		27 042		(3 649)		104 907		(43 106)		
Transfers recognised - capital	58 150	101 999	-	-	-	-	-	-	27	-	27	-	-	4.7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	38 410	66 656	68 331		13 183		27 042		(3 622)		104 934		(43 106)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	38 410	66 656	68 331		13 183		27 042		(3 622)		104 934		(43 106)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	38 410	66 656	68 331		13 183		27 042		(3 622)		104 934		(43 106)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	38 410	66 656	68 331		13 183		27 042		(3 622)		104 934		(43 106)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	111 799	157 923	7 942	7.1%	15 168	13.6%	18 317	11.6%	145 017	91.8%	186 444	118.1%	55 416	88.3%	161.7%
National Government	58 150	97 199	5 833	10.0%	10 590	18.2%	9 677	10.0%	106 284	109.3%	132 384	136.2%	20 049	73.9%	430.1%
Provincial Government	-	4 800	1 286	-	-	-	-	-	-	-	1 286	26.8%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	58 150	101 999	7 119	12.2%	10 590	18.2%	9 677	9.5%	106 284	104.2%	133 670	131.1%	20 049	28.4%	430.1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	53 649	55 924	823	1.5%	4 578	8.5%	8 641	15.5%	38 733	69.3%	52 774	94.4%	35 367	-	9.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	111 799	157 923	7 942	7.1%	15 168	13.6%	18 317	11.6%	145 017	91.8%	186 444	118.1%	55 416	88.3%	161.7%
Governance and Administration	1 580	4 280	-	-	16	1.0%	847	19.8%	3 126	73.0%	3 988	93.2%	3 295	78.2%	(5.1%)
Executive & Council	-	2 700	-	-	-	-	847	31.4%	2 030	75.2%	2 877	106.6%	3 295	79.8%	(38.4%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 580	1 580	-	-	16	1.0%	-	-	1 096	69.3%	1 111	70.3%	-	69.5%	(100.0%)
Community and Public Safety	3 500	2 000	38	1.1%	1 339	38.2%	557	27.9%	1 993	99.7%	3 927	196.3%	2 835	97.0%	(29.7%)
Community & Social Services	2 000	2 000	38	1.9%	1 339	66.9%	557	27.9%	1 993	99.7%	3 927	196.3%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	2 359	104.9%	(100.0%)
Housing	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	476	-	(100.0%)
Economic and Environmental Services	90 319	136 243	7 828	8.7%	12 796	14.2%	16 913	12.4%	127 993	93.9%	165 530	121.5%	38 262	78.1%	234.5%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	90 319	136 243	7 828	8.7%	12 796	14.2%	16 913	12.4%	127 993	93.9%	165 530	121.5%	38 262	78.0%	234.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	16 400	15 400	76	.5%	1 017	6.2%	-	-	11 905	77.3%	12 999	84.4%	11 023	119.4%	8.0%
Electricity	16 400	15 400	76	.5%	1 017	6.2%	-	-	11 905	77.3%	12 999	84.4%	11 023	119.7%	8.0%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	635 066	672 115	117 190	18.5%	145 524	22.9%	231 139	34.4%	97 976	14.6%	591 828	88.1%	85 271	70.1%	14.9%
Property rates, penalties and collection charges	139 992	135 642	12 349	8.8%	23 153	16.5%	26 379	19.4%	28 142	20.7%	90 022	66.4%	27 503	88.4%	2.3%
Service charges	242 010	268 561	56 806	23.5%	58 277	24.1%	57 068	21.2%	62 255	23.2%	234 405	87.3%	60 983	86.7%	2.1%
Other revenue	55 076	32 876	46 417	84.3%	8 070	14.7%	145 481	442.5%	4 390	13.4%	204 358	621.6%	(4 558)	93.7%	(196.3%)
Government - operating	130 838	130 838	-	-	40 683	31.1%	-	-	-	-	40 683	31.1%	(13)	37.4%	(100.0%)
Government - capital	58 150	97 199	-	-	13 908	23.9%	-	-	-	-	13 908	14.3%	-	.5%	-
Interest	9 000	7 000	1 619	18.0%	1 433	15.9%	2 211	31.6%	3 189	45.6%	8 452	120.7%	1 355	323.2%	135.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(548 823)	(548 823)	(80 464)	14.7%	(101 854)	18.6%	(108 724)	19.8%	(134 139)	24.4%	(425 181)	77.5%	(151 590)	88.5%	(11.5%)
Suppliers and employees	(521 853)	(521 853)	(80 388)	15.4%	(101 102)	19.4%	(106 753)	20.5%	(131 756)	25.2%	(419 999)	80.5%	(145 678)	90.8%	(9.6%)
Finance charges	(478)	(478)	(60)	12.5%	(94)	19.6%	(71)	14.8%	-	-	(224)	46.9%	(0)	17.4%	(100.0%)
Transfers and grants	(26 492)	(26 492)	(17)	.1%	(658)	2.5%	(1 900)	7.2%	(2 383)	9.0%	(4 958)	18.7%	(5 912)	39.1%	(59.7%)
Net Cash from/(used) Operating Activities	86 243	123 292	36 726	42.6%	43 670	50.6%	122 415	99.3%	(36 163)	(29.3%)	166 647	135.2%	(66 319)	(36.3%)	(45.5%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	(152)	-	(152)	-	(2)	(.1%)	7 176.8%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	(152)	-	(152)	-	(2)	(.1%)	7 176.8%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(111 799)	(153 123)	-	-	(7 586)	6.8%	(24 550)	16.0%	(21 042)	13.7%	(53 177)	34.7%	(9 228)	34.7%	128.0%
Capital assets	(111 799)	(153 123)	-	-	(7 586)	6.8%	(24 550)	16.0%	(21 042)	13.7%	(53 177)	34.7%	(9 228)	34.7%	128.0%
Net Cash from/(used) Investing Activities	(111 799)	(153 123)	-	-	(7 586)	6.8%	(24 550)	16.0%	(21 193)	13.8%	(53 329)	34.8%	(9 230)	36.3%	129.6%
Cash Flow from Financing Activities															
Receipts	930	930	144 866	15 577.0%	35 671	3 835.6%	92	9.9%	188	20.2%	180 817	19 442.7%	22 474	8 432.0%	(99.2%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	930	930	144 866	15 577.0%	35 671	3 835.6%	92	9.9%	188	20.2%	180 817	19 442.7%	22 474	8 432.0%	(99.2%)
Payments	(228)	(228)	(173)	75.7%	(99)	43.3%	(65)	28.5%	(173)	75.9%	(510)	223.6%	-	28.8%	(100.0%)
Repayment of borrowing	(228)	(228)	(173)	75.7%	(99)	43.3%	(65)	28.5%	(173)	75.9%	(510)	223.6%	-	28.8%	(100.0%)
Net Cash from/(used) Financing Activities	702	702	144 693	20 624.2%	35 572	5 070.3%	27	3.9%	15	2.1%	180 307	25 684.8%	22 474	9 092.1%	(99.9%)
Net Increase/(Decrease) in cash held	(24 855)	(29 129)	181 419	(729.9%)	71 656	(288.3%)	97 892	(336.1%)	(57 342)	196.9%	293 625	(1 008.0%)	(53 074)	489.3%	8.0%
Cash/cash equivalents at the year begin:	90 328	121 200	94 799	104.9%	276 218	305.8%	347 874	287.0%	445 767	367.8%	94 799	78.2%	202 618	(28.6%)	120.0%
Cash/cash equivalents at the year end:	65 473	92 071	276 218	421.9%	347 874	531.3%	445 767	484.2%	388 425	421.9%	388 425	421.9%	149 544	107.6%	159.7%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	25 098	76.3%	526	1.6%	305	.9%	6 968	21.2%	32 896	19.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 540	3.9%	3 063	2.6%	2 834	2.4%	106 695	91.1%	117 131	68.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	729	5.8%	568	4.5%	547	4.3%	10 791	85.4%	12 635	7.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 292	17.6%	68	.9%	153	2.1%	5 810	79.3%	7 323	4.3%	-	-	-	-
Total By Income Source	31 659	18.6%	4 225	2.5%	3 839	2.3%	130 263	76.6%	169 985	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 077	8.0%	836	3.2%	690	2.7%	22 296	86.1%	25 898	15.2%	-	-	-	-
Commercial	13 554	50.9%	777	2.9%	654	2.5%	11 629	43.7%	26 614	15.7%	-	-	-	-
Households	9 840	10.1%	2 157	2.2%	2 063	2.1%	83 141	85.5%	97 200	57.2%	-	-	-	-
Other	6 188	30.5%	455	2.2%	432	2.1%	13 197	65.1%	20 273	11.9%	-	-	-	-
Total By Customer Group	31 659	18.6%	4 225	2.5%	3 839	2.3%	130 263	76.6%	169 985	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	12 136	100.0%	-	-	-	-	-	-	12 136	37.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 624	100.0%	-	-	-	-	-	-	1 624	5.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 632	100.0%	-	-	-	-	-	-	2 632	8.2%
Loan repayments	58	100.0%	-	-	-	-	-	-	58	.2%
Trade Creditors	14 549	100.0%	-	-	-	-	-	-	14 549	45.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 070	100.0%	-	-	-	-	-	-	1 070	3.3%
Total	32 069	100.0%	-	-	-	-	-	-	32 069	100.0%

Contact Details

Municipal Manager	Mr MP Khathide	036 637 2231
Financial Manager	Irisha Gajadhur(acting)	036 637 1007

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: INDAKA (KZN233)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	77 724	80 121	31 563	40.6%	4 028	5.2%	43 373	54.1%	2 669	3.3%	81 633	101.9%	3 667	101.1%	(27.2%)
Property rates	3 057	3 220	2 560	83.8%	231	7.6%	204	6.3%	213	6.6%	3 208	99.6%	62	98.0%	242.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	175	-	58	33.2%	19	11.1%	61	-	-	-	138	-	-	-	-
Service charges - other	-	195	-	-	-	-	-	-	-	-	-	-	35	-	(100.0%)
Rental of facilities and equipment	94	103	29	30.5%	20	21.6%	35	33.9%	32	31.1%	116	112.5%	33	131.9%	(1.9%)
Interest earned - external investments	2 500	5 000	1 576	63.1%	1 500	60.0%	1 943	38.9%	2 058	41.2%	7 078	141.6%	1 426	136.0%	44.3%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	71 820	71 524	27 304	38.0%	2 239	3.1%	41 101	57.5%	94	.1%	70 739	98.9%	2 079	99.7%	(95.5%)
Other own revenue	78	78	35	44.4%	18	23.3%	30	38.6%	6	7.9%	89	114.2%	32	150.6%	(80.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	266	-	266	-	-	-	(100.0%)
Operating Expenditure	54 923	57 760	10 668	19.4%	11 814	21.5%	12 550	21.7%	9 795	17.0%	44 826	77.6%	9 740	70.1%	.6%
Employee related costs	12 854	11 918	2 318	18.0%	3 115	24.2%	1 940	16.3%	2 446	20.5%	9 819	82.4%	2 160	77.8%	13.2%
Remuneration of councillors	5 785	5 785	1 276	22.1%	1 299	22.5%	1 299	22.5%	1 837	31.7%	5 711	98.7%	1 282	94.6%	43.3%
Debt impairment	700	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 750	11 125	2 831	29.0%	2 980	30.6%	2 977	26.8%	1 315	11.8%	10 102	90.8%	1 193	75.9%	10.2%
Finance charges	230	125	46	20.1%	-	-	91	73.0%	-	-	138	110.0%	10	86.3%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	4 790	8 128	1 071	22.4%	896	18.7%	1 329	16.3%	404	5.0%	3 699	45.5%	811	77.8%	(50.2%)
Transfers and grants	1 000	1 000	196	19.6%	144	14.4%	95	9.5%	280	28.0%	715	71.5%	183	69.9%	53.0%
Other expenditure	19 815	19 679	2 930	14.8%	3 381	17.1%	4 818	24.5%	3 514	17.9%	14 643	74.4%	4 101	58.6%	(14.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	22 801	22 361	20 895		(7 786)		30 824		(7 125)		36 807		(6 073)		
Transfers recognised - capital	21 401	31 401	7 848	36.7%	5 738	26.8%	4 368	13.9%	3 558	11.3%	21 512	68.5%	8 291	64.7%	(57.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	44 202	53 762	28 743		(2 049)		35 192		(3 568)		58 319		2 218		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	44 202	53 762	28 743		(2 049)		35 192		(3 568)		58 319		2 218		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	44 202	53 762	28 743		(2 049)		35 192		(3 568)		58 319		2 218		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	44 202	53 762	28 743		(2 049)		35 192		(3 568)		58 319		2 218		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	44 040	53 562	8 671	19.7%	5 676	12.9%	6 324	11.8%	7 161	13.4%	27 832	52.0%	7 943	45.5%	(9.9%)
National Government	21 401	31 401	6 414	30.0%	2 709	12.7%	2 805	8.9%	2 741	8.7%	14 668	46.7%	7 455	75.0%	(63.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	21 401	31 401	6 414	30.0%	2 709	12.7%	2 805	8.9%	2 741	8.7%	14 668	46.7%	7 455	75.0%	(63.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	22 639	22 161	2 257	10.0%	2 967	13.1%	3 519	15.9%	4 420	19.9%	13 163	59.4%	488	12.5%	805.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	44 040	53 562	8 671	19.7%	5 676	12.9%	6 324	11.8%	7 161	13.4%	27 832	52.0%	7 943	45.5%	(9.9%)
Governance and Administration	540	4 901	-	-	298	55.2%	-	-	67	1.4%	366	7.5%	312	46.3%	(78.4%)
Executive & Council	49	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	430	559	-	-	298	69.4%	-	-	11	2.0%	309	55.3%	-	-	(100.0%)
Corporate Services	61	4 342	-	-	-	-	-	-	56	1.3%	56	1.3%	312	73.0%	(82.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	43 500	48 661	8 671	19.9%	5 377	12.4%	6 324	13.0%	7 093	14.6%	27 466	56.4%	7 631	45.5%	(7.0%)
Planning and Development	24	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	43 476	48 661	8 671	19.9%	5 377	12.4%	6 324	13.0%	7 093	14.6%	27 466	56.4%	7 631	45.5%	(7.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	97 277	110 426	42 883	44.1%	22 109	22.7%	51 725	46.8%	7 122	6.4%	123 840	112.1%	3 736	96.7%	90.6%
Property rates, penalties and collection charges	1 384	2 313	2 911	210.3%	3	.2%	81	3.5%	213	9.2%	3 208	138.7%	2	226.3%	8 471.6%
Service charges	-	6	2	-	1	-	20	316.7%	33	529.1%	56	903.6%	-	9.4%	(100.0%)
Other revenue	172	181	7 192	4 181.2%	5 173	3 007.5%	15 145	8 351.1%	304	167.6%	27 813	15 336.8%	1 143	11 074.8%	(73.4%)
Government - operating	71 820	71 524	27 162	37.8%	12 276	17.1%	31 206	43.6%	94	.1%	70 739	98.9%	2 079	102.3%	(95.5%)
Government - capital	21 401	31 401	4 040	18.9%	2 967	13.9%	3 519	11.2%	4 420	14.1%	14 946	47.6%	-	-	(100.0%)
Interest	2 500	5 000	1 576	63.1%	1 689	67.6%	1 754	35.1%	2 058	41.2%	7 078	141.6%	512	99.6%	302.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(68 294)	(58 600)	(11 577)	17.0%	(20 455)	30.0%	(12 082)	20.6%	(22 041)	37.6%	(66 155)	112.9%	(9 844)	105.6%	123.9%
Suppliers and employees	(67 064)	(57 475)	(11 326)	16.9%	(20 312)	30.3%	(11 889)	20.7%	(21 947)	38.2%	(65 473)	113.9%	(9 652)	106.6%	127.4%
Finance charges	(230)	(125)	(56)	24.3%	-	-	(97)	77.8%	-	-	(153)	122.5%	(10)	38.3%	(100.0%)
Transfers and grants	(1 000)	(1 000)	(196)	19.6%	(143)	14.3%	(96)	9.6%	(94)	9.4%	(529)	52.9%	(183)	70.0%	(48.4%)
Net Cash from/(used) Operating Activities	28 983	51 826	31 306	108.0%	1 655	5.7%	39 643	76.5%	(14 919)	(28.8%)	57 684	111.3%	(6 108)	89.3%	144.2%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(44 040)	(53 562)	(8 671)	19.7%	(5 676)	12.9%	(6 324)	11.8%	(5 475)	10.2%	(26 146)	48.8%	(8 020)	45.6%	(31.7%)
Capital assets	(44 040)	(53 562)	(8 671)	19.7%	(5 676)	12.9%	(6 324)	11.8%	(5 475)	10.2%	(26 146)	48.8%	(8 020)	45.6%	(31.7%)
Net Cash from/(used) Investing Activities	(44 040)	(53 562)	(8 671)	19.7%	(5 676)	12.9%	(6 324)	11.8%	(5 475)	10.2%	(26 146)	48.8%	(8 020)	5.0%	(31.7%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(169)	(169)	-	-	-	-	-	-	-	-	-	-	-	52.6%	-
Repayment of borrowing	(169)	(169)	-	-	-	-	-	-	-	-	-	-	-	52.6%	-
Net Cash from/(used) Financing Activities	(169)	(169)	-	-	-	-	-	-	-	-	-	-	-	52.6%	-
Net Increase/(Decrease) in cash held	(15 226)	(1 905)	22 635	(148.7%)	(4 021)	26.4%	33 318	(1 748.6%)	(20 394)	1 070.3%	31 538	(1 655.2%)	(14 129)	2 480.4%	44.3%
Cash/cash equivalents at the year begin:	64 523	123 961	103 174	159.9%	125 809	195.0%	121 787	98.2%	155 106	125.1%	103 174	83.2%	120 700	100.0%	28.5%
Cash/cash equivalents at the year end:	49 297	122 056	125 809	255.2%	121 787	247.0%	155 106	127.1%	134 712	110.4%	134 712	110.4%	106 571	165.2%	26.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	71	2.7%	71	2.7%	2 460	94.6%	2 602	73.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	16	1.7%	16	1.7%	902	96.5%	935	26.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	87	2.5%	87	2.5%	3 362	95.1%	3 537	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	31	3.1%	31	3.1%	951	93.9%	1 013	28.6%	-	-	-	-
Commercial	-	-	9	3.5%	9	3.5%	230	93.0%	247	7.0%	-	-	-	-
Households	-	-	19	1.3%	19	1.3%	1 370	97.3%	1 407	39.8%	-	-	-	-
Other	-	-	29	3.3%	29	3.3%	811	93.4%	869	24.6%	-	-	-	-
Total By Customer Group	-	-	87	2.5%	87	2.5%	3 362	95.1%	3 537	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 322	98.7%	8	.6%	-	-	10	.7%	1 340	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 322	98.7%	8	.6%	-	-	10	.7%	1 340	100.0%

Contact Details

Municipal Manager	Mr K S Khumalo	034 261 1000
Financial Manager	Mr M Mbona	034 261 1000

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMTSHEZI (KZN234)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	316 421	302 454	85 887	27.1%	69 337	21.9%	76 152	25.2%	69 223	22.9%	300 599	99.4%	68 281	104.5%	1.4%
Property rates	54 206	54 206	15 269	28.2%	15 366	28.3%	14 952	27.6%	17 337	32.0%	62 923	116.1%	15 855	116.4%	9.3%
Property rates - penalties and collection charges	6 198	10 054	3 287	53.0%	1 555	25.1%	2 471	24.6%	1 929	19.2%	9 242	91.9%	1 996	122.5%	(3.4%)
Service charges - electricity revenue	188 937	173 937	44 675	23.6%	40 743	21.6%	40 025	23.0%	44 935	25.8%	170 378	98.0%	44 951	104.1%	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	7 478	5 478	1 867	25.0%	1 214	16.2%	1 506	27.5%	2 040	37.2%	6 627	121.0%	2 098	92.7%	(2.8%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	490	130	45	9.3%	44	8.9%	192	147.6%	50	38.2%	330	254.4%	142	149.8%	(65.2%)
Interest earned - external investments	2 211	2 250	110	5.0%	106	4.8%	113	5.0%	33	1.5%	362	16.1%	116	62.4%	(71.9%)
Interest earned - outstanding debtors	1 912	1 912	2 200	115.1%	(1 962)	(102.6%)	173	9.1%	59	3.1%	470	24.6%	231	179.5%	(74.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	122	62	17	14.3%	8	6.4%	35	56.0%	18	29.1%	78	126.0%	16	37.8%	15.1%
Licences and permits	5 440	5 440	1 484	27.3%	983	18.1%	524	9.6%	1 189	21.9%	4 180	76.8%	1 001	77.9%	18.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	45 778	45 331	16 399	35.8%	10 177	22.2%	13 659	30.1%	-	-	40 235	88.8%	396	95.8%	(100.0%)
Other own revenue	3 649	3 655	533	14.6%	1 103	30.2%	2 502	68.5%	1 635	44.7%	5 773	158.0%	1 477	104.3%	10.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	335 189	348 163	79 966	23.9%	65 710	19.6%	67 795	19.5%	77 463	22.2%	290 933	83.6%	92 649	94.2%	(16.4%)
Employee related costs	67 946	67 946	17 862	26.3%	18 431	27.1%	18 719	27.6%	19 289	28.4%	74 300	109.4%	16 540	103.9%	16.6%
Remuneration of councillors	5 908	5 908	1 275	21.6%	1 275	21.6%	1 275	21.6%	1 557	26.4%	5 383	91.1%	1 540	80.4%	1.1%
Debt impairment	8 533	12 908	2 449	28.7%	-	-	-	-	-	-	2 449	19.0%	-	-	-
Depreciation and asset impairment	37 030	37 030	-	-	-	-	-	-	-	-	-	-	8 404	56.3%	(100.0%)
Finance charges	1 392	6 392	1 442	103.6%	1 703	122.3%	2 222	34.8%	724	11.3%	6 091	95.3%	1 669	106.0%	(56.6%)
Bulk purchases	148 988	140 988	34 006	22.8%	31 279	21.0%	28 904	20.5%	32 262	22.9%	126 451	89.7%	43 415	103.9%	(25.7%)
Other Materials	11 856	13 961	365	3.1%	2 964	25.0%	3 184	22.8%	6 472	46.4%	12 985	93.0%	3 942	83.5%	64.2%
Contracted services	10 906	10 886	2 131	19.5%	2 648	24.3%	2 537	23.3%	2 681	24.6%	9 996	91.8%	3 035	96.4%	(11.7%)
Transfers and grants	8 537	8 537	-	-	2 435	28.5%	-	-	-	-	2 435	28.5%	-	-	-
Other expenditure	34 093	43 607	20 437	59.9%	4 975	14.6%	10 954	25.1%	14 479	33.2%	50 844	116.6%	13 677	129.4%	5.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	(1)	-	(1)	-	427	-	(100.1%)
Surplus/(Deficit)	(18 768)	(45 709)	5 921		3 627		8 357		(8 240)		9 666		(24 368)		
Transfers recognised - capital	28 615	44 889	1 615	5.6%	3 340	11.7%	11 337	25.3%	-	-	16 293	36.3%	(5 237)	9.7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	9 847	(820)	7 537		6 967		19 695		(8 240)		25 958		(29 605)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	9 847	(820)	7 537		6 967		19 695		(8 240)		25 958		(29 605)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	9 847	(820)	7 537		6 967		19 695		(8 240)		25 958		(29 605)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	9 847	(820)	7 537		6 967		19 695		(8 240)		25 958		(29 605)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	35 499	59 989	9 967	28.1%	21 022	59.2%	15 286	25.5%	17 128	28.6%	63 404	105.7%	14 471	55.1%	18.4%
National Government	28 715	41 889	7 127	24.8%	14 702	51.2%	10 174	24.3%	16 388	39.1%	48 391	115.5%	10 915	80.4%	50.1%
Provincial Government	550	3 550	-	-	-	-	-	-	-	-	-	-	762	13.1%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 265	45 439	7 127	24.4%	14 702	50.2%	10 174	22.4%	16 388	36.1%	48 391	106.5%	11 677	67.8%	40.3%
Borrowing	-	2 500	-	-	1 260	-	-	-	-	-	1 260	50.4%	-	-	-
Internally generated funds	6 234	12 050	2 840	45.6%	5 060	81.2%	5 112	42.4%	740	6.1%	13 753	114.1%	2 794	96.6%	(73.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	35 499	59 989	9 967	28.1%	21 022	59.2%	15 286	25.5%	17 128	28.6%	63 404	105.7%	14 471	55.1%	18.4%
Governance and Administration	1 633	3 959	15	.9%	1 431	87.7%	77	2.0%	77	2.0%	1 601	40.4%	457	109.1%	(83.1%)
Executive & Council	-	-	-	-	765	-	-	-	-	-	765	-	445	-	(100.0%)
Budget & Treasury Office	158	100	-	-	17	10.6%	67	67.1%	22	22.1%	106	106.0%	12	54.8%	81.1%
Corporate Services	1 475	3 859	15	1.0%	650	44.1%	10	.3%	55	1.4%	730	18.9%	-	6.0%	(100.0%)
Community and Public Safety	3 406	28 365	4 347	127.6%	10 510	308.6%	908	3.2%	232	.8%	15 997	56.4%	3 995	528.7%	(94.2%)
Community & Social Services	3 406	28 365	4 347	127.6%	9 880	290.1%	908	3.2%	232	.8%	15 367	54.2%	3 974	-	(94.2%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	11	29.2%	(100.0%)
Public Safety	-	-	-	-	630	-	-	-	-	-	630	-	10	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 061	17 637	3 825	21.2%	3 324	18.4%	10 065	57.1%	16 819	95.4%	34 033	193.0%	3 817	38.8%	340.6%
Planning and Development	-	-	-	-	791	-	3 837	-	8 024	-	12 652	-	-	164.5%	(100.0%)
Road Transport	18 061	17 637	3 825	21.2%	2 533	14.0%	6 228	35.3%	8 795	49.9%	21 381	121.2%	3 817	24.7%	130.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	12 400	10 028	1 781	14.4%	5 756	46.4%	4 236	42.2%	-	-	11 773	117.4%	6 201	41.5%	(100.0%)
Electricity	12 400	10 028	1 781	14.4%	5 756	46.4%	4 236	42.2%	-	-	11 773	117.4%	6 201	41.4%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	317 442	262 095	99 105	31.2%	98 898	31.2%	106 550	40.7%	84 876	32.4%	389 428	148.6%	73 117	124.6%	16.1%
Property rates, penalties and collection charges	54 364	39 702	21 620	39.8%	9 788	18.0%	8 396	21.1%	14 478	36.5%	54 283	136.7%	10 239	116.2%	41.4%
Service charges	176 773	122 510	42 785	24.2%	51 792	29.3%	44 022	35.9%	46 265	37.8%	184 865	150.9%	49 855	129.9%	(7.2%)
Other revenue	9 701	8 086	10 777	111.1%	14 673	151.3%	14 597	180.5%	24 116	298.3%	64 163	793.5%	11 951	252.8%	101.8%
Government - operating	45 778	45 881	18 487	40.4%	9 538	20.8%	13 010	28.4%	-	-	41 035	89.4%	957	104.2%	(100.0%)
Government - capital	28 615	45 439	5 326	18.6%	13 000	45.4%	26 463	58.2%	-	-	44 789	98.6%	-	106.4%	-
Interest	2 211	477	110	5.0%	106	4.8%	61	12.9%	17	3.5%	294	61.8%	116	72.2%	(85.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(281 089)	(289 689)	(98 128)	34.9%	(80 413)	28.6%	(90 679)	31.3%	(71 004)	24.5%	(340 224)	117.4%	(77 125)	114.9%	(7.9%)
Suppliers and employees	(279 696)	(283 296)	(96 686)	34.6%	(78 710)	28.1%	(88 510)	31.2%	(69 604)	24.6%	(333 509)	117.7%	(75 465)	115.0%	(7.8%)
Finance charges	(1 392)	(6 392)	(1 442)	103.6%	(1 703)	122.3%	(2 169)	33.9%	(1 401)	21.9%	(6 715)	105.0%	(1 660)	110.7%	(15.6%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	36 353	(27 594)	977	2.7%	18 485	50.8%	15 871	(57.5%)	13 872	(50.3%)	49 205	(178.3%)	(4 008)	(1 300.8%)	(446.1%)
Cash Flow from Investing Activities															
Receipts	38	-	-	-	-	-	619	-	-	-	619	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	619	-	-	-	619	-	-	-	-
Decrease in non-current debtors	134	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(96)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(35 499)	(45 439)	(9 973)	28.1%	(21 687)	61.1%	(15 286)	33.6%	(10 208)	22.5%	(57 155)	125.8%	(10 615)	51.7%	(3.8%)
Capital assets	(35 499)	(45 439)	(9 973)	28.1%	(21 687)	61.1%	(15 286)	33.6%	(10 208)	22.5%	(57 155)	125.8%	(10 615)	51.7%	(3.8%)
Net Cash from/(used) Investing Activities	(35 461)	(45 439)	(9 973)	28.1%	(21 687)	61.2%	(14 667)	32.3%	(10 208)	22.5%	(56 535)	124.4%	(10 615)	51.7%	(3.8%)
Cash Flow from Financing Activities															
Receipts	-	2 500	-	-	2 500	-	33	1.3%	75	3.0%	2 608	104.3%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	2 500	-	-	2 500	-	-	-	-	-	2 500	100.0%	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	33	-	75	-	108	-	-	-	(100.0%)
Payments	(1 329)	-	-	-	-	-	(158)	-	(158)	-	(316)	-	-	-	(100.0%)
Repayment of borrowing	(1 329)	-	-	-	-	-	(158)	-	(158)	-	(316)	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(1 329)	2 500	-	-	2 500	(188.2%)	(125)	(5.0%)	(83)	(3.3%)	2 292	91.7%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(436)	(70 533)	(8 996)	2 061.7%	(702)	160.9%	1 079	(1.5%)	3 581	(5.1%)	(5 038)	7.1%	(14 623)	11.5%	(124.5%)
Cash/cash equivalents at the year begin:	29 604	7 340	7 340	24.8%	(1 656)	(5.6%)	(2 358)	(32.1%)	(1 279)	(17.4%)	7 340	100.0%	21 963	32.9%	(105.8%)
Cash/cash equivalents at the year end:	29 168	(63 192)	(1 656)	(5.7%)	(2 358)	(8.1%)	(1 279)	2.0%	2 302	(3.6%)	2 302	(3.6%)	7 340	(57.9%)	(68.6%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 852	90.7%	410	3.1%	199	1.5%	605	4.6%	13 066	16.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 653	7.7%	2 170	3.6%	2 133	3.5%	51 324	85.1%	60 281	75.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	265	4.9%	195	3.6%	185	3.4%	4 780	88.1%	5 424	6.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	150	12.7%	18	1.5%	66	5.6%	946	80.1%	1 181	1.5%	-	-	-	-
Total By Income Source	16 920	21.2%	2 794	3.5%	2 583	3.2%	57 655	72.1%	79 952	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 659	7.9%	1 338	4.0%	1 250	3.7%	28 608	84.5%	33 855	42.3%	-	-	-	-
Commercial	11 659	61.0%	441	2.3%	358	1.9%	6 669	34.9%	19 126	23.9%	-	-	-	-
Households	1 471	5.8%	765	3.0%	894	3.5%	22 276	87.7%	25 405	31.8%	-	-	-	-
Other	1 131	72.2%	251	16.0%	82	5.2%	102	6.5%	1 566	2.0%	-	-	-	-
Total By Customer Group	16 920	21.2%	2 794	3.5%	2 583	3.2%	57 655	72.1%	79 952	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	12 255	100.0%	-	-	-	-	-	-	12 255	71.4%
Bulk Water	268	100.0%	-	-	-	-	-	-	268	1.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 380	95.9%	-	-	103	4.1%	-	-	2 483	14.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 169	100.0%	-	-	-	-	-	-	2 169	12.6%
Total	17 072	99.4%	-	-	103	.6%	-	-	17 175	100.0%

Contact Details

Municipal Manager	Ms P N Njoko	036 342 7802
Financial Manager	Mrs N Thomas	036 342 7806

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: OKHAHLAMBA (KZN235)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	133 714	126 465	52 776	39.5%	34 004	25.4%	34 245	27.1%	8 181	6.5%	129 206	102.2%	7 647	81.9%	7.0%
Property rates	27 566	27 566	5 957	21.6%	6 239	22.6%	5 957	21.6%	5 957	21.6%	24 110	87.5%	5 517	73.4%	8.0%
Property rates - penalties and collection charges	1 823	3 189	823	45.2%	582	31.9%	917	28.7%	951	29.8%	3 273	102.6%	755	179.3%	25.9%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	365	365	94	25.7%	95	26.0%	96	26.3%	116	31.8%	401	109.8%	89	105.2%	31.2%
Service charges - other	-	-	1	-	9	-	-	-	-	-	10	-	4	-	(100.0%)
Rental of facilities and equipment	10	99	7	73.5%	35	351.1%	19	19.2%	16	16.0%	77	78.2%	2	49.8%	688.9%
Interest earned - external investments	2 000	2 140	287	14.3%	1 226	61.3%	144	6.7%	698	32.6%	2 355	110.0%	707	200.1%	(1.3%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	350	354	52	14.8%	77	22.0%	106	30.0%	79	22.2%	314	88.7%	51	51.7%	54.3%
Licences and permits	263	509	238	90.6%	105	39.8%	65	12.7%	101	19.8%	509	100.0%	32	32.2%	217.0%
Agency services	861	591	157	18.2%	135	15.7%	159	27.0%	142	24.0%	593	100.4%	163	23.1%	(13.3%)
Transfers recognised - operational	84 307	90 039	43 801	52.0%	24 422	29.0%	26 572	29.5%	-	-	94 795	105.3%	294	88.0%	(100.0%)
Other own revenue	16 170	1 385	1 309	8.1%	901	5.6%	209	15.1%	123	8.9%	2 541	183.4%	33	27.1%	268.7%
Gains on disposal of PPE	-	228	50	-	178	-	-	-	-	-	228	100.0%	-	-	-
Operating Expenditure	115 112	125 803	21 838	19.0%	20 160	17.5%	21 830	17.4%	28 297	22.5%	92 125	73.2%	27 313	77.8%	3.6%
Employee related costs	39 011	41 012	9 363	24.0%	10 396	26.6%	10 175	24.8%	10 299	25.1%	40 234	98.1%	8 505	93.9%	21.1%
Remuneration of councillors	7 154	7 340	1 838	25.7%	1 838	25.7%	1 838	25.0%	2 668	36.4%	8 182	111.5%	2 259	96.2%	18.1%
Debt impairment	4 322	4 322	-	-	-	-	-	-	12	.3%	12	.3%	-	104.5%	(100.0%)
Depreciation and asset impairment	12 230	12 230	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	2 298	2 298	-	-	-	-	-	-	22	1.0%	22	1.0%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	694	1 325	2 216	319.5%	64	9.2%	1 362	102.9%	262	19.8%	3 904	294.7%	161	98.2%	62.8%
Contracted services	2 871	3 545	912	31.8%	634	22.1%	583	16.4%	813	22.9%	2 942	83.0%	-	-	(100.0%)
Transfers and grants	7 237	7 237	822	11.4%	133	1.8%	65	.9%	198	2.7%	1 218	16.8%	572	64.3%	(65.5%)
Other expenditure	39 295	46 346	6 608	16.8%	7 321	18.6%	7 807	16.8%	13 336	28.8%	35 072	75.7%	15 816	79.6%	(15.7%)
Loss on disposal of PPE	-	149	78	-	(227)	-	-	-	687	461.5%	538	361.5%	-	-	(100.0%)
Surplus/(Deficit)	18 602	661	30 937		13 844		12 415		(20 115)		37 081		(19 666)		
Transfers recognised - capital	32 537	43 014	27 665	85.0%	14 500	44.6%	4 849	11.3%	-	-	47 014	109.3%	-	94.9%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	51 139	43 675	58 602		28 344		17 264		(20 115)		84 095		(19 666)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	51 139	43 675	58 602		28 344		17 264		(20 115)		84 095		(19 666)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	51 139	43 675	58 602		28 344		17 264		(20 115)		84 095		(19 666)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	51 139	43 675	58 602		28 344		17 264		(20 115)		84 095		(19 666)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	48 412	82 066	17 557	36.3%	14 492	29.9%	14 652	17.9%	11 829	14.4%	58 529	71.3%	18 566	111.3%	(36.3%)
National Government	32 537	34 149	7 480	23.0%	10 396	32.0%	12 533	36.7%	3 937	11.5%	34 346	100.6%	7 737	101.5%	(49.1%)
Provincial Government	-	8 865	1 877	-	392	-	1 275	14.4%	1 349	15.2%	4 893	55.2%	-	201.7%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 537	43 014	9 357	28.8%	10 788	33.2%	13 809	32.1%	5 285	12.3%	39 239	91.2%	7 737	122.7%	(31.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 875	39 052	8 200	51.7%	3 704	23.3%	843	2.2%	6 544	16.8%	19 290	49.4%	10 829	133.6%	(39.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	48 412	82 066	17 557	36.3%	14 492	29.9%	14 652	17.9%	11 829	14.4%	58 529	71.3%	18 566	111.3%	(36.3%)
Governance and Administration	8 400	8 200	7 505	89.3%	-	-	298	3.6%	118	1.4%	7 922	96.6%	139	76.7%	(14.8%)
Executive & Council	8 000	8 000	7 500	93.8%	-	-	298	3.7%	-	-	7 798	97.5%	10	74.1%	(100.0%)
Budget & Treasury Office	400	-	5	1.3%	-	-	-	-	30	-	35	-	22	119.8%	36.5%
Corporate Services	-	200	-	-	-	-	-	-	88	44.1%	88	44.1%	107	227.5%	(17.7%)
Community and Public Safety	1 000	596	-	-	211	21.1%	-	-	485	81.4%	696	116.9%	95	356.2%	411.2%
Community & Social Services	1 000	596	-	-	211	21.1%	-	-	485	81.4%	696	116.9%	95	356.2%	411.2%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	39 012	73 271	10 051	25.8%	14 280	36.6%	14 354	19.6%	11 226	15.3%	49 912	68.1%	18 277	126.6%	(38.6%)
Planning and Development	39 012	73 271	10 051	25.8%	14 280	36.6%	14 354	19.6%	11 226	15.3%	49 912	68.1%	18 277	126.6%	(38.6%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	56	-	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	138 487	167 331	84 217	60.8%	45 646	33.0%	37 519	22.4%	24 323	14.5%	191 704	114.6%	6 928	89.5%	251.1%
Property rates, penalties and collection charges	18 066	25 939	6 266	34.7%	5 013	27.7%	4 669	18.0%	5 138	19.8%	21 087	81.3%	3 224	78.8%	59.4%
Service charges	219	365	110	50.0%	131	59.8%	95	26.0%	37	10.1%	373	102.0%	66	82.1%	(43.8%)
Other revenue	1 358	4 041	6 121	450.7%	836	61.6%	663	16.4%	18 211	450.6%	25 831	639.2%	2 701	90.5%	574.2%
Government - operating	84 307	91 832	41 301	49.0%	26 934	31.9%	26 572	28.9%	294	.3%	95 101	103.6%	294	88.0%	-
Government - capital	32 537	43 014	30 165	92.7%	12 000	36.9%	4 849	11.3%	-	-	47 014	109.3%	-	94.9%	-
Interest	2 000	2 140	254	12.7%	731	36.6%	671	31.4%	642	30.0%	2 299	107.4%	643	195.5%	(.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(93 447)	(139 025)	(36 113)	38.6%	(34 349)	36.8%	(29 828)	21.5%	(40 025)	28.8%	(140 315)	100.9%	(29 117)	162.1%	37.5%
Suppliers and employees	(89 025)	(134 603)	(35 290)	39.6%	(34 217)	38.4%	(29 762)	22.1%	(39 828)	29.6%	(139 097)	103.3%	(28 659)	162.6%	39.0%
Finance charges	(2 298)	(2 298)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 124)	(2 124)	(822)	38.7%	(133)	6.2%	(65)	3.1%	(197)	9.3%	(1 218)	57.3%	(458)	-	(57.0%)
Net Cash from/(used) Operating Activities	45 040	28 306	48 104	106.8%	11 297	25.1%	7 691	27.2%	(15 703)	(55.5%)	51 389	181.6%	(22 189)	(21.8%)	(29.2%)
Cash Flow from Investing Activities															
Receipts	15 862	-	9 996	63.0%	3 000	18.9%	-	-	-	-	12 996	-	12 769	(2 460.0%)	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	(1 230.0%)	-
Decrease in other non-current receivables	15 862	-	(14 816)	(93.4%)	(10 372)	(65.4%)	-	-	-	-	(25 188)	-	12 769	-	(100.0%)
Decrease (increase) in non-current investments	-	-	24 812	-	13 372	-	-	-	-	-	38 183	-	-	-	-
Payments	(48 412)	(62 385)	(20 826)	43.0%	(15 322)	31.6%	(13 374)	21.4%	(10 510)	16.8%	(60 031)	96.2%	(18 932)	111.9%	(44.5%)
Capital assets	(48 412)	(62 385)	(20 826)	43.0%	(15 322)	31.6%	(13 374)	21.4%	(10 510)	16.8%	(60 031)	96.2%	(18 932)	111.9%	(44.5%)
Net Cash from/(used) Investing Activities	(32 550)	(62 385)	(10 830)	33.3%	(12 322)	37.9%	(13 374)	21.4%	(10 510)	16.8%	(47 035)	75.4%	(6 163)	19.0%	70.5%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 300)	(1 893)	(1 893)	44.0%	-	-	-	-	-	-	(1 893)	100.0%	-	-	-
Repayment of borrowing	(4 300)	(1 893)	(1 893)	44.0%	-	-	-	-	-	-	(1 893)	100.0%	-	-	-
Net Cash from/(used) Financing Activities	(4 300)	(1 893)	(1 893)	44.0%	-	-	-	-	-	-	(1 893)	100.0%	-	-	-
Net Increase/(Decrease) in cash held	8 190	(35 973)	35 381	432.0%	(1 025)	(12.5%)	(5 683)	15.8%	(26 213)	72.9%	2 461	(6.8%)	(28 352)	191.7%	(7.5%)
Cash/cash equivalents at the year begin:	65 388	42 798	42 798	65.5%	78 179	119.6%	77 155	180.3%	71 472	167.0%	42 798	100.0%	81 416	157.7%	(12.2%)
Cash/cash equivalents at the year end:	73 578	6 826	78 179	106.3%	77 155	104.9%	71 472	1 047.1%	45 259	663.1%	45 259	663.1%	53 064	145.1%	(14.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	291	1.5%	475	2.4%	246	1.3%	18 615	94.8%	19 628	72.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	42	7.1%	43	7.3%	5	.8%	497	84.7%	587	2.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4	9.7%	4	10.4%	4	8.9%	29	71.0%	40	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	321	4.7%	310	4.5%	308	4.5%	5 929	86.3%	6 867	25.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8	(7.1%)	4	(3.4%)	35	(32.0%)	(158)	142.5%	(111)	(.4%)	-	-	-	-
Total By Income Source	665	2.5%	835	3.1%	598	2.2%	24 912	92.2%	27 011	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	447	7.6%	444	7.6%	435	7.4%	4 536	77.4%	5 863	21.7%	-	-	-	-
Commercial	64	4.5%	71	5.0%	(68)	(4.8%)	1 358	95.3%	1 425	5.3%	-	-	-	-
Households	253	3.5%	174	2.4%	181	2.5%	6 593	91.6%	7 201	26.7%	-	-	-	-
Other	(99)	(.8%)	146	1.2%	51	.4%	12 425	99.2%	12 522	46.4%	-	-	-	-
Total By Customer Group	665	2.5%	835	3.1%	598	2.2%	24 912	92.2%	27 011	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 689	100.0%	-	-	-	-	0	-	2 689	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 689	100.0%	-	-	-	-	0	-	2 689	100.0%

Contact Details

Municipal Manager	Mr S Sibande	036 448 1076
Financial Manager	Mr S Ndabandaba	036 448 8052

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: IMBABAZANE (KZN236)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	88 826	90 609	38 118	42.9%	23 739	26.7%	23 382	25.8%	2 633	2.9%	87 873	97.0%	1 899	87.3%	38.6%
Property rates	7 627	7 711	4 415	57.9%	1 097	14.4%	1 099	14.3%	1 100	14.3%	7 711	100.0%	628	48.8%	75.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	101	70	16	15.7%	5	5.1%	-	-	-	-	21	30.1%	12	42.4%	(100.0%)
Interest earned - external investments	2 100	2 200	378	18.0%	686	32.7%	1 423	64.7%	436	19.8%	2 923	132.9%	517	27.9%	(15.6%)
Interest earned - outstanding debtors	3	762	136	4 245.9%	-	-	-	-	-	-	136	17.8%	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	5	5	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	1	1	1	52.6%	-	-	-	-	-	-	1	55.8%	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	78 416	78 416	33 059	42.2%	21 690	27.7%	20 133	25.7%	-	-	74 882	95.5%	-	98.6%	-
Other own revenue	272	1 443	114	42.1%	261	96.0%	727	50.4%	1 097	76.0%	2 199	152.4%	742	49.6%	47.8%
Gains on disposal of PPE	300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	85 917	105 669	23 515	27.4%	31 094	36.2%	26 558	25.1%	22 462	21.3%	103 630	98.1%	34 344	110.2%	(34.6%)
Employee related costs	26 910	24 772	5 917	22.0%	5 715	21.2%	6 639	26.8%	7 201	29.1%	25 473	102.8%	4 943	88.3%	45.7%
Remuneration of councillors	6 765	6 406	1 718	25.4%	1 656	24.5%	1 570	24.5%	1 939	30.3%	6 883	107.5%	1 708	97.3%	13.5%
Debt impairment	840	762	-	-	-	-	-	-	-	-	-	-	688	25.5%	(100.0%)
Depreciation and asset impairment	6 621	7 384	-	-	-	-	-	-	-	-	-	-	6 900	110.2%	(100.0%)
Finance charges	125	70	15	12.3%	4 101	3 281.2%	1 068	1 525.2%	620	885.3%	5 804	8 291.6%	5	5.2%	11 710.6%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	7 150	8 353	3 512	49.1%	3 590	50.2%	1 268	15.2%	1 472	17.6%	9 842	117.8%	1 083	98.7%	35.9%
Contracted services	4 160	3 560	935	22.5%	2 152	51.7%	597	16.8%	801	22.5%	4 485	126.0%	344	100.3%	132.7%
Transfers and grants	3 700	-	1 291	34.9%	-	-	-	-	-	-	1 291	-	1 447	377.7%	(100.0%)
Other expenditure	29 646	54 339	10 126	34.2%	13 880	46.8%	15 417	28.4%	10 429	19.2%	49 851	91.7%	17 225	109.6%	(39.5%)
Loss on disposal of PPE	-	23	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 908	(15 061)	14 603		(7 355)		(3 176)		(19 829)		(15 757)		(32 445)		
Transfers recognised - capital	22 787	22 787	3 581	15.7%	9 012	39.6%	-	-	-	-	12 594	55.3%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	25 695	7 726	18 184		1 657		(3 176)		(19 829)		(3 164)		(32 445)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	25 695	7 726	18 184		1 657		(3 176)		(19 829)		(3 164)		(32 445)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	25 695	7 726	18 184		1 657		(3 176)		(19 829)		(3 164)		(32 445)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	25 695	7 726	18 184		1 657		(3 176)		(19 829)		(3 164)		(32 445)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	28 975	29 394	5 642	19.5%	9 850	34.0%	4 928	16.8%	11 306	38.5%	31 727	107.9%	6 102	202.3%	85.3%
National Government	22 787	22 787	3 581	15.7%	7 104	31.2%	4 509	19.8%	8 396	36.8%	23 591	103.5%	5 015	235.5%	67.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	22 787	22 787	3 581	15.7%	7 104	31.2%	4 509	19.8%	8 396	36.8%	23 591	103.5%	5 015	235.5%	67.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 188	6 607	2 061	33.3%	2 746	44.4%	419	6.3%	2 910	44.0%	8 136	123.1%	1 087	26.8%	167.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	28 975	29 394	5 642	19.5%	9 850	34.0%	4 928	16.8%	11 306	38.5%	31 727	107.9%	6 102	202.3%	85.3%
Governance and Administration	2 720	3 685	1 988	73.1%	2 585	95.1%	225	6.1%	522	14.2%	5 321	144.4%	1 149	2 196.6%	(54.5%)
Executive & Council	1 660	2 663	1 803	108.6%	1 837	110.7%	-	-	465	17.5%	4 105	154.1%	157	23 988.3%	196.6%
Budget & Treasury Office	180	174	26	14.6%	62	34.3%	110	63.5%	-	-	198	114.1%	82	19.9%	(100.0%)
Corporate Services	880	848	159	18.0%	687	78.0%	115	13.6%	57	6.8%	1 017	119.9%	910	59.5%	(93.7%)
Community and Public Safety	10 375	9 959	2 581	24.9%	4 200	40.5%	1 720	17.3%	3 311	33.2%	11 812	118.6%	2 901	20.8%	14.1%
Community & Social Services	10 375	9 959	2 581	24.9%	4 200	40.5%	1 720	17.3%	3 311	33.2%	11 812	118.6%	2 901	20.8%	14.1%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 880	15 750	1 072	6.8%	3 065	19.3%	2 983	18.9%	7 474	47.5%	14 594	92.7%	2 053	21.6%	264.1%
Planning and Development	2 863	2 733	72	2.5%	125	4.4%	194	7.1%	2 388	87.4%	2 779	101.7%	(62)	(4.7%)	(3 972.7%)
Road Transport	13 017	13 017	1 000	7.7%	2 940	22.6%	2 789	21.4%	5 086	39.1%	11 815	90.8%	2 114	25.8%	140.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	109 750	120 765	41 831	38.1%	29 711	27.1%	32 675	27.1%	1 498	1.2%	105 715	87.5%	1 284	91.9%	16.6%
Property rates, penalties and collection charges	6 102	7 860	2 792	45.8%	116	1.9%	94	1.2%	108	1.4%	3 109	39.6%	105	50.3%	3.0%
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	342	9 503	64	18.9%	278	81.5%	1 250	13.2%	840	8.8%	2 433	25.6%	663	59.2%	26.8%
Government - operating	78 416	78 416	33 059	42.2%	21 390	27.3%	20 133	25.7%	-	-	74 582	95.1%	-	98.6%	-
Government - capital	22 787	22 787	5 537	24.3%	7 241	31.8%	10 009	43.9%	-	-	22 787	100.0%	-	100.0%	-
Interest	2 103	2 200	378	18.0%	686	32.6%	1 189	54.0%	550	25.0%	2 803	127.4%	517	27.9%	6.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(76 217)	(110 422)	(28 285)	37.1%	(21 640)	28.4%	(26 558)	24.1%	(22 465)	20.3%	(98 948)	89.6%	(26 330)	85.7%	(14.7%)
Suppliers and employees	(72 392)	(110 352)	(11 074)	15.3%	(20 881)	28.8%	(25 462)	23.1%	(21 845)	19.8%	(79 262)	71.8%	(25 298)	87.9%	(13.6%)
Finance charges	(125)	(70)	-	-	(59)	47.6%	(45)	64.2%	(20)	27.9%	(124)	177.2%	(11)	126.5%	81.5%
Transfers and grants	(3 700)	-	(17 211)	465.2%	(700)	18.9%	(1 051)	-	(600)	-	(19 561)	-	(1 021)	29.2%	(41.2%)
Net Cash from/(used) Operating Activities	33 532	10 343	13 546	40.4%	8 071	24.1%	6 117	59.1%	(20 967)	(202.7%)	6 767	65.4%	(25 046)	118.1%	(16.3%)
Cash Flow from Investing Activities															
Receipts	(26 286)	-	(34 821)	132.5%	(19 842)	75.5%	(100 228)	-	(55 000)	-	(209 890)	-	26 873	(22 084.6%)	(304.7%)
Proceeds on disposal of PPE	300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	1 514	-	2 950	194.9%	-	-	-	-	-	-	2 950	-	-	-	-
Decrease in other non-current receivables	1 900	-	2 229	117.3%	268	14.1%	-	-	-	-	2 496	-	-	-	-
Decrease (increase) in non-current investments	(30 000)	-	(40 000)	133.3%	(20 109)	67.0%	(100 228)	-	(55 000)	-	(215 337)	-	26 873	-	(304.7%)
Payments	(28 975)	(29 395)	(5 642)	19.5%	(3 108)	10.7%	(4 935)	16.8%	(11 384)	38.7%	(25 069)	85.3%	(6 529)	90.5%	74.4%
Capital assets	(28 975)	(29 395)	(5 642)	19.5%	(3 108)	10.7%	(4 935)	16.8%	(11 384)	38.7%	(25 069)	85.3%	(6 529)	90.5%	74.4%
Net Cash from/(used) Investing Activities	(55 261)	(29 395)	(40 463)	73.2%	(22 950)	41.5%	(105 163)	357.8%	(66 384)	225.8%	(234 959)	799.3%	20 345	219.9%	(426.3%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(241)	-	-	-	-	-	(58)	-	-	-	(58)	-	-	-	-
Repayment of borrowing	(241)	-	-	-	-	-	(58)	-	-	-	(58)	-	-	-	-
Net Cash from/(used) Financing Activities	(241)	-	-	-	-	-	(58)	-	-	-	(58)	-	-	-	-
Net Increase/(Decrease) in cash held	(21 970)	(19 052)	(26 917)	122.5%	(14 879)	67.7%	(99 103)	520.2%	(87 351)	458.5%	(228 250)	1 198.0%	(4 701)	697.1%	1 758.1%
Cash/cash equivalents at the year begin:	41 609	49 263	49 263	118.4%	22 346	53.7%	7 467	15.2%	(91 636)	(186.0%)	49 263	100.0%	(26 502)	-	245.8%
Cash/cash equivalents at the year end:	19 639	30 211	22 346	113.8%	7 467	38.0%	(91 636)	(303.3%)	(178 987)	(592.5%)	(178 987)	(592.5%)	(31 203)	(75.0%)	473.6%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	458	3.2%	445	3.1%	411	2.9%	12 917	90.8%	14 231	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	458	3.2%	445	3.1%	411	2.9%	12 917	90.8%	14 231	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	330	2.9%	328	2.9%	328	2.9%	10 410	91.3%	11 396	80.1%	-	-	-	-
Commercial	11	20.8%	2	4.0%	2	3.5%	39	71.7%	54	.4%	-	-	-	-
Households	2	8.8%	2	7.9%	1	3.9%	16	79.5%	20	.1%	-	-	-	-
Other	115	4.2%	113	4.1%	80	2.9%	2 452	88.8%	2 761	19.4%	-	-	-	-
Total By Customer Group	458	3.2%	445	3.1%	411	2.9%	12 917	90.8%	14 231	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	9	100.0%	-	-	-	-	9	100.0%
Total	-	-	9	100.0%	-	-	-	-	9	100.0%

Contact Details

Municipal Manager	Mr M R Mkhatshwa	036 353 0693
Financial Manager	Mr D N Maphumulo	036 353 0691/93

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UTHUKELA (DC23)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	504 837	496 371	163 059	32.3%	134 384	26.6%	35 903	7.2%	125 435	25.3%	458 781	92.4%	49 540	95.9%	153.2%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	134 908	134 908	37 222	27.6%	21 315	15.8%	25 588	19.0%	27 600	20.5%	111 725	82.8%	29 481	96.2%	(6.4%)
Service charges - sanitation revenue	16 598	16 598	4 196	25.3%	4 054	24.4%	4 227	25.5%	4 141	25.0%	16 619	100.1%	3 662	92.0%	13.1%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	9 471	7 172	918	9.7%	3 120	32.9%	300	4.2%	5 326	74.3%	9 664	134.7%	4 510	130.3%	18.1%
Interest earned - outstanding debtors	35 660	35 660	5 329	14.9%	4 693	13.2%	4 613	12.9%	4 513	12.7%	19 148	53.7%	11 017	101.5%	(59.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	306 828	301 695	115 130	37.5%	101 080	32.9%	983	.3%	83 231	27.6%	300 424	99.6%	812	94.0%	10 152.0%
Other own revenue	1 372	338	264	19.2%	121	8.8%	192	56.8%	624	184.6%	1 201	355.4%	58	120.9%	974.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	466 588	457 593	70 141	15.0%	90 506	19.4%	81 844	17.9%	118 696	25.9%	361 186	78.9%	86 023	65.8%	38.0%
Employee related costs	160 321	139 928	31 901	19.9%	38 167	23.8%	32 962	23.6%	38 123	27.2%	141 154	100.9%	28 394	93.6%	34.3%
Remuneration of councillors	4 619	10 290	1 075	23.3%	1 224	26.5%	1 097	10.7%	1 378	13.4%	4 774	46.4%	1 039	77.6%	32.7%
Debt impairment	30 452	26 380	-	-	-	-	-	-	311	1.2%	311	1.2%	-	-	(100.0%)
Depreciation and asset impairment	44 689	44 660	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 311	1 075	503	38.4%	35	2.7%	13	1.2%	1 525	141.8%	2 076	193.1%	49	76.7%	3 002.5%
Bulk purchases	6 085	6 085	992	16.3%	1 280	21.0%	2 246	36.9%	2 337	38.4%	6 855	112.7%	17 897	74.7%	(86.9%)
Other Materials	54 450	48 552	2 690	4.9%	5 617	10.3%	6 114	12.6%	15 106	31.1%	29 528	60.8%	6 210	94.3%	143.2%
Contracted services	37 658	40 814	6 125	16.3%	7 603	20.2%	6 945	17.0%	7 131	17.5%	27 803	68.1%	10 963	96.7%	(35.0%)
Transfers and grants	11 900	12 480	-	-	6 240	52.4%	1 958	15.7%	1 201	9.6%	9 398	75.3%	-	24.0%	(100.0%)
Other expenditure	115 104	127 329	26 855	23.3%	30 340	26.4%	30 509	24.0%	51 584	40.5%	139 288	109.4%	21 470	79.7%	140.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	38 249	38 778	92 918		43 878		(45 941)		6 739		97 595		(36 484)		
Transfers recognised - capital	209 225	269 648	46 825	22.4%	78 243	37.4%	56 775	21.1%	112 111	41.6%	293 954	109.0%	157 457	90.5%	(28.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	247 474	308 426	139 743		122 121		10 834		118 850		391 549		120 974		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	247 474	308 426	139 743		122 121		10 834		118 850		391 549		120 974		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	247 474	308 426	139 743		122 121		10 834		118 850		391 549		120 974		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	247 474	308 426	139 743		122 121		10 834		118 850		391 549		120 974		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	277 475	367 025	64 783	23.3%	93 955	33.9%	57 310	15.6%	163 847	44.6%	379 895	103.5%	138 565	83.7%	18.2%
National Government	209 225	269 648	46 825	22.4%	78 243	37.4%	56 388	20.9%	138 570	51.4%	320 026	118.7%	129 140	84.6%	7.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	209 225	269 648	46 825	22.4%	78 243	37.4%	56 388	20.9%	138 570	51.4%	320 026	118.7%	129 140	83.9%	7.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	68 250	97 377	17 958	26.3%	15 712	23.0%	922	.9%	25 277	26.0%	59 869	61.5%	9 425	76.9%	168.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	277 475	367 025	64 783	23.3%	93 955	33.9%	57 310	15.6%	163 847	44.6%	379 895	103.5%	138 565	83.7%	18.2%
Governance and Administration	4 310	5 344	2 013	46.7%	204	4.7%	84	1.6%	1 506	28.2%	3 807	71.2%	32	53.4%	4 576.4%
Executive & Council	2 210	2 311	745	33.7%	169	7.6%	35	1.5%	1 058	45.8%	2 007	86.8%	6	59.4%	17 337.9%
Budget & Treasury Office	600	1 161	448	74.6%	35	5.8%	-	-	43	3.7%	526	45.2%	10	104.6%	315.4%
Corporate Services	1 500	1 871	821	54.7%	-	-	49	2.6%	405	21.6%	1 275	68.1%	16	11.1%	2 454.3%
Community and Public Safety	17 586	12 352	1 559	8.9%	1 053	6.0%	-	-	23	.2%	2 636	21.3%	-	-	(100.0%)
Community & Social Services	17 586	12 352	1 559	8.9%	1 053	6.0%	-	-	-	-	2 612	21.1%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	23	-	23	-	-	-	(100.0%)
Economic and Environmental Services	2 315	2 315	846	36.5%	-	-	79	3.4%	9 941	429.4%	10 866	469.4%	979	33.8%	915.4%
Planning and Development	-	-	-	-	-	-	-	-	9 115		9 115	-	979	108.8%	831.0%
Road Transport	2 315	2 315	846	36.5%	-	-	79	3.4%	826	35.7%	1 751	75.6%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	253 264	347 014	60 365	23.8%	92 698	36.6%	57 147	16.5%	152 377	43.9%	362 587	104.5%	137 554	84.8%	10.8%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	253 264	347 014	60 365	23.8%	92 698	36.6%	57 147	16.5%	152 377	43.9%	362 587	104.5%	137 554	84.8%	10.8%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	602 205	693 390	206 400	34.3%	183 142	30.4%	193 866	28.0%	99 657	14.4%	683 065	98.5%	22 356	80.4%	345.8%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	68 177	98 478	18 310	26.9%	20 292	29.8%	22 362	22.7%	25 574	26.0%	86 538	87.9%	15 741	96.0%	62.5%
Other revenue	1 372	339	265	19.3%	121	8.8%	212	62.5%	639	188.5%	1 236	364.7%	58	147.4%	999.9%
Government - operating	306 828	301 696	116 938	38.1%	102 190	33.3%	78 722	26.1%	2 250	.7%	300 100	99.5%	44	93.1%	5 013.6%
Government - capital	209 225	269 658	69 970	33.4%	57 405	27.4%	92 269	34.2%	64 967	24.1%	284 611	105.5%	-	61.8%	(100.0%)
Interest	16 603	23 219	917	5.5%	3 134	18.9%	300	1.3%	6 227	26.8%	10 578	45.6%	6 513	240.1%	(4.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(391 446)	(386 753)	(70 061)	17.9%	(90 596)	23.1%	(81 872)	21.2%	(108 969)	28.2%	(351 497)	90.9%	(85 339)	88.8%	27.7%
Suppliers and employees	(378 235)	(373 198)	(69 579)	18.4%	(84 320)	22.3%	(79 530)	21.3%	(106 014)	28.4%	(339 443)	91.0%	(84 819)	90.3%	25.0%
Finance charges	(1 311)	(1 075)	(482)	36.8%	(35)	2.7%	(384)	35.7%	(361)	33.6%	(1 262)	117.4%	(49)	74.8%	635.5%
Transfers and grants	(11 900)	(12 480)	-	-	(6 240)	52.4%	(1 958)	15.7%	(2 594)	20.8%	(10 792)	86.5%	(471)	8.7%	451.2%
Net Cash from/(used) Operating Activities	210 759	306 637	136 339	64.7%	92 546	43.9%	111 993	36.5%	(9 312)	(3.0%)	331 567	108.1%	(62 983)	72.3%	(85.2%)
Cash Flow from Investing Activities															
Receipts	30 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	30 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(223 288)	(367 027)	(52 698)	23.6%	(100 841)	45.2%	(217 770)	59.3%	(138 491)	37.7%	(509 800)	138.9%	(157 454)	88.5%	(12 0%)
Capital assets	(223 288)	(367 027)	(52 698)	23.6%	(100 841)	45.2%	(217 770)	59.3%	(138 491)	37.7%	(509 800)	138.9%	(157 454)	88.5%	(12.0%)
Net Cash from/(used) Investing Activities	(193 288)	(367 027)	(52 698)	27.3%	(100 841)	52.2%	(217 770)	59.3%	(138 491)	37.7%	(509 800)	138.9%	(157 454)	88.5%	(12.0%)
Cash Flow from Financing Activities															
Receipts	554	631	-	-	436	78.7%	-	-	-	-	436	69.1%	173	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	554	631	-	-	436	78.7%	-	-	-	-	436	69.1%	173	-	(100.0%)
Payments	(4 472)	(3 155)	(1 415)	31.6%	-	-	(1 490)	47.2%	(4 941)	156.6%	(7 846)	248.7%	-	37.0%	(100.0%)
Repayment of borrowing	(4 472)	(3 155)	(1 415)	31.6%	-	-	(1 490)	47.2%	(4 941)	156.6%	(7 846)	248.7%	-	37.0%	(100.0%)
Net Cash from/(used) Financing Activities	(3 918)	(2 524)	(1 415)	36.1%	436	(11.1%)	(1 490)	59.0%	(4 941)	195.8%	(7 410)	293.6%	173	19.7%	(2 956.0%)
Net Increase/(Decrease) in cash held	13 553	(62 914)	82 226	606.7%	(7 859)	(58.0%)	(107 266)	170.5%	(152 744)	242.8%	(185 643)	295.1%	(220 265)	(2 027.3%)	(30.7%)
Cash/cash equivalents at the year begin:	151 308	126 554	126 554	83.6%	208 780	138.0%	200 921	158.8%	93 655	74.0%	126 554	100.0%	322 956	103.6%	(71.0%)
Cash/cash equivalents at the year end:	164 861	63 640	208 780	126.6%	200 921	121.9%	93 655	147.2%	(59 089)	(92.8%)	(59 089)	(92.8%)	102 691	67.9%	(157.5%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	19 303	3.9%	11 271	2.3%	8 752	1.8%	457 815	92.1%	497 141	99.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	28	1.4%	32	1.6%	3	.2%	1 904	96.8%	1 967	.4%	-	-	-	-
Total By Income Source	19 331	3.9%	11 303	2.3%	8 755	1.8%	459 719	92.1%	499 108	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 506	9.0%	467	2.8%	353	2.1%	14 376	86.1%	16 702	3.3%	-	-	-	-
Commercial	1 069	17.2%	634	10.2%	356	5.7%	4 170	66.9%	6 229	1.2%	-	-	-	-
Households	16 728	3.5%	10 170	2.1%	8 043	1.7%	439 269	92.6%	474 210	95.0%	-	-	-	-
Other	28	1.4%	32	1.6%	3	.2%	1 904	96.8%	1 967	.4%	-	-	-	-
Total By Customer Group	19 331	3.9%	11 303	2.3%	8 755	1.8%	459 719	92.1%	499 108	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 506	4.8%	-	-	-	-	29 544	95.2%	31 049	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 506	4.8%	-	-	-	-	29 544	95.2%	31 049	100.0%

Contact Details

Municipal Manager	Mr S N Kunene	036 638 5100
Financial Manager	Mrs PHZ kubheka	036 638 5100

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ENDUMENI (KZN241)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	232 419	237 113	67 287	29.0%	60 102	25.9%	52 799	22.3%	43 924	18.5%	224 112	94.5%	42 465	98.4%	3.4%
Property rates	46 018	54 349	19 432	42.2%	10 910	23.7%	10 799	19.9%	10 780	19.8%	51 921	95.5%	10 189	110.8%	5.8%
Property rates - penalties and collection charges	6 672	6 654	1 544	23.1%	1 872	28.1%	1 535	23.1%	1 449	21.8%	6 401	96.2%	1 732	111.8%	(16.3%)
Service charges - electricity revenue	97 788	93 914	25 042	25.6%	23 907	24.4%	22 939	24.4%	23 684	25.2%	95 573	101.8%	21 197	95.5%	11.7%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	16 012	16 036	4 063	25.4%	4 014	25.1%	4 019	25.1%	4 028	25.1%	16 123	100.5%	3 715	100.5%	8.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 974	1 682	399	20.2%	368	18.6%	357	21.2%	405	24.1%	1 529	90.9%	275	139.8%	47.2%
Interest earned - external investments	1 920	1 700	524	27.3%	317	16.5%	440	25.9%	685	40.3%	1 966	115.7%	484	102.8%	41.4%
Interest earned - outstanding debtors	2	2	-	-	171	10 670.6%	2	118.4%	2	124.5%	175	10 913.4%	2	103.2%	14.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	495	818	260	52.4%	288	58.2%	449	54.8%	388	47.4%	1 384	169.1%	90	73.9%	332.9%
Licences and permits	4 504	4 053	1 029	22.8%	974	21.6%	1 281	31.6%	1 032	25.5%	4 315	106.5%	1 008	105.9%	2.4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	52 036	57 140	14 805	28.5%	17 059	32.8%	10 676	18.7%	1 217	2.1%	43 757	76.6%	3 573	89.1%	(65.9%)
Other own revenue	958	958	189	19.7%	223	23.2%	302	31.5%	255	26.6%	968	101.0%	200	87.9%	27.6%
Gains on disposal of PPE	4 040	(193)	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	228 015	229 644	50 918	22.3%	48 430	21.2%	46 597	20.3%	45 816	20.0%	191 761	83.5%	44 156	82.9%	3.8%
Employee related costs	83 530	78 108	16 980	20.3%	17 851	21.4%	18 125	23.2%	17 720	22.7%	70 675	90.5%	15 455	83.8%	14.7%
Remuneration of councillors	3 407	3 357	737	21.6%	763	22.4%	796	23.7%	964	28.7%	3 259	97.1%	910	97.6%	5.9%
Debt impairment	6 707	9 307	1 303	19.4%	1 303	19.4%	1 303	14.0%	1 303	14.0%	5 212	56.0%	743	77.7%	75.3%
Depreciation and asset impairment	10 539	12 736	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 028	1 038	574	55.8%	-	-	512	49.3%	-	-	1 086	104.6%	-	104.3%	-
Bulk purchases	73 763	73 763	20 284	27.5%	15 188	20.6%	13 338	18.1%	13 170	17.9%	61 982	84.0%	14 346	85.5%	(8.2%)
Other Materials	388	455	83	21.5%	101	26.0%	84	18.5%	118	25.9%	386	84.8%	147	90.7%	(20.0%)
Contracted services	13 527	14 973	2 646	19.6%	3 787	28.0%	3 074	20.5%	3 588	24.0%	13 095	87.5%	2 727	90.3%	31.6%
Transfers and grants	4 256	1 564	272	6.4%	428	10.0%	483	30.9%	369	23.6%	1 552	99.2%	312	50.3%	18.3%
Other expenditure	30 869	34 343	8 039	26.0%	9 010	29.2%	8 882	25.9%	8 584	25.0%	34 515	100.5%	9 515	99.7%	(9.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 404	7 469	16 370		11 672		6 202		(1 892)		32 352		(1 691)		
Transfers recognised - capital	14 383	14 383	2 218	15.4%	700	4.9%	4 182	29.1%	7 284	50.6%	14 383	100.0%	2 663	100.0%	173.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	18 787	21 852	18 587		12 372		10 384		5 392		46 735		972		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	18 787	21 852	18 587		12 372		10 384		5 392		46 735		972		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	18 787	21 852	18 587		12 372		10 384		5 392		46 735		972		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	18 787	21 852	18 587		12 372		10 384		5 392		46 735		972		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	36 163	36 095	5 259	14.5%	3 006	8.3%	4 475	12.4%	12 237	33.9%	24 978	69.2%	6 675	61.7%	83.3%
National Government	14 383	14 383	2 218	15.4%	700	4.9%	3 857	26.8%	7 284	50.6%	14 058	97.7%	2 692	100.3%	170.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	12 151	12 151	-	-	-	-	-	-	3 089	25.4%	3 089	25.4%	-	6.7%	(100.0%)
Transfers recognised - capital	26 534	26 534	2 218	8.4%	700	2.6%	3 857	14.5%	10 373	39.1%	17 148	64.6%	2 692	74.2%	285.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 628	9 560	3 042	31.6%	2 306	24.0%	618	6.5%	1 864	19.5%	7 830	81.9%	3 984	58.2%	(53.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	36 163	36 095	5 259	14.5%	3 006	8.3%	4 475	12.4%	12 237	33.9%	24 978	69.2%	6 675	61.7%	83.3%
Governance and Administration	41	43	2	5.2%	1	2.0%	4	10.3%	17	39.3%	24	56.4%	-	31.1%	(100.0%)
Executive & Council	-	2	-	-	-	-	-	-	-	-	-	-	-	46.9%	-
Budget & Treasury Office	41	41	2	5.2%	1	2.0%	4	10.7%	17	41.0%	24	58.8%	-	6.6%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 220	1 100	-	-	32	1.0%	432	39.3%	280	25.4%	744	67.7%	610	188.8%	(54.1%)
Community & Social Services	500	535	-	-	-	-	430	80.4%	-	-	430	80.4%	582	182.1%	(100.0%)
Sport And Recreation	2 155	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	565	565	-	-	32	5.7%	3	.5%	280	49.5%	315	55.7%	27	-	919.9%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	24 647	25 252	5 247	21.3%	2 886	11.7%	4 013	15.9%	8 710	34.5%	20 856	82.6%	5 981	67.4%	45.6%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	24 647	25 252	5 247	21.3%	2 886	11.7%	4 013	15.9%	8 710	34.5%	20 856	82.6%	5 981	67.4%	45.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	8 255	9 700	10	.1%	87	1.1%	25	.3%	3 231	33.3%	3 354	34.6%	85	17.7%	3 696.2%
Electricity	8 255	8 200	9	.1%	32	.4%	(5)	(.1%)	3 231	39.4%	3 267	39.8%	85	14.7%	3 696.2%
Water	-	-	2	-	-	-	-	-	-	-	2	-	-	-	-
Waste Water Management	-	-	-	-	55	-	30	-	-	-	85	-	-	-	-
Waste Management	-	1 500	-	-	-	-	-	-	-	-	-	-	-	44.1%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	224 003	235 963	80 547	36.0%	81 622	36.4%	76 329	32.3%	47 551	20.2%	286 049	121.2%	74 240	175.0%	(35.9%)
Property rates, penalties and collection charges	48 313	55 389	20 976	43.4%	12 782	26.5%	14 089	25.4%	13 802	24.9%	61 648	111.3%	11 921	127.0%	15.8%
Service charges	100 354	100 354	31 644	31.5%	28 102	28.0%	26 565	26.5%	30 046	29.9%	116 357	115.9%	26 584	116.6%	13.0%
Other revenue	6 995	6 995	12 740	182.1%	25 816	369.1%	13 417	191.8%	1 988	28.4%	53 961	771.5%	35 233	2 908.3%	(94.4%)
Government - operating	52 036	57 140	14 663	28.2%	13 734	26.4%	10 676	18.7%	1 028	1.8%	40 101	70.2%	17	70.4%	5 836.5%
Government - capital	14 383	14 383	-	-	700	4.9%	11 141	77.5%	-	-	11 841	82.3%	-	-	-
Interest	1 922	1 702	524	27.3%	488	25.4%	442	26.0%	687	40.4%	2 141	125.8%	484	102.8%	41.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(204 704)	(206 332)	(78 182)	38.2%	(81 653)	39.9%	(65 063)	31.5%	(36 896)	17.9%	(261 795)	126.9%	(69 602)	197.3%	(47.0%)
Suppliers and employees	(203 676)	(205 294)	(77 608)	38.1%	(81 369)	40.0%	(64 399)	31.4%	(36 527)	17.8%	(259 903)	126.6%	(69 602)	200.8%	(47.5%)
Finance charges	(1 028)	(1 038)	(574)	55.8%	-	-	(512)	49.3%	-	-	(1 086)	104.6%	-	104.3%	-
Transfers and grants	-	-	-	-	(285)	-	(152)	-	(369)	-	(806)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	19 299	29 630	2 365	12.3%	(32)	(.2%)	11 266	38.0%	10 655	36.0%	24 254	81.9%	4 637	25.9%	129.8%
Cash Flow from Investing Activities															
Receipts	4 236	3	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	4 250	17	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(14)	(14)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(36 163)	(36 095)	(2 932)	8.1%	(3 006)	8.3%	(4 789)	13.3%	(12 237)	33.9%	(22 965)	63.6%	(3 984)	18.7%	207.1%
Capital assets	(36 163)	(36 095)	(2 932)	8.1%	(3 006)	8.3%	(4 789)	13.3%	(12 237)	33.9%	(22 965)	63.6%	(3 984)	18.7%	207.1%
Net Cash from/(used) Investing Activities	(31 927)	(36 092)	(2 932)	9.2%	(3 006)	9.4%	(4 789)	13.3%	(12 237)	33.9%	(22 965)	63.6%	(3 984)	18.9%	207.1%
Cash Flow from Financing Activities															
Receipts	547	547	114	20.9%	94	17.2%	77	14.2%	-	-	286	52.2%	68	11.2%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	547	547	114	20.9%	94	17.2%	77	14.2%	-	-	286	52.2%	68	616.4%	(100.0%)
Payments	(2 890)	(2 890)	(809)	28.0%	-	-	(1 559)	53.9%	-	-	(2 367)	81.9%	-	56.6%	-
Repayment of borrowing	(2 890)	(2 890)	(809)	28.0%	-	-	(1 559)	53.9%	-	-	(2 367)	81.9%	-	56.6%	-
Net Cash from/(used) Financing Activities	(2 343)	(2 343)	(694)	29.6%	94	(4.0%)	(1 481)	63.2%	-	-	(2 082)	88.8%	68	(160.2%)	(100.0%)
Net Increase/(Decrease) in cash held	(14 971)	(8 805)	(1 262)	8.4%	(2 944)	19.7%	4 996	(56.7%)	(1 583)	18.0%	(793)	9.0%	720	(.2%)	(319.7%)
Cash/cash equivalents at the year begin:	41 533	38 431	1 965	4.7%	703	1.7%	(2 240)	(5.8%)	2 755	7.2%	1 965	5.1%	1 245	5.1%	121.3%
Cash/cash equivalents at the year end:	26 562	29 627	703	2.6%	(2 240)	(8.4%)	2 755	9.3%	1 173	4.0%	1 173	4.0%	1 965	5.7%	(40.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 650	84.3%	194	4.5%	16	.4%	472	10.9%	4 333	6.2%	63	1.4%	-	-
Receivables from Non-exchange Transactions - Property Rates	2 623	11.0%	607	2.5%	452	1.9%	20 164	84.6%	23 847	33.9%	7 863	33.0%	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 039	7.4%	411	2.9%	303	2.2%	12 213	87.5%	13 966	19.9%	5 007	35.8%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	373	1.5%	363	1.5%	371	1.5%	23 932	95.6%	25 039	35.6%	13 484	53.9%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	514	16.6%	34	1.1%	23	.7%	2 529	81.6%	3 100	4.4%	241	7.8%	-	-
Total By Income Source	8 198	11.7%	1 610	2.3%	1 165	1.7%	59 311	84.4%	70 284	100.0%	26 658	37.9%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	743	24.9%	177	5.9%	48	1.6%	2 015	67.6%	2 982	4.2%	-	-	-	-
Commercial	4 323	51.1%	162	1.9%	99	1.2%	3 881	45.8%	8 466	12.0%	79	.9%	-	-
Households	3 005	5.3%	1 238	2.2%	983	1.7%	51 934	90.9%	57 160	81.3%	26 579	46.5%	-	-
Other	128	7.6%	34	2.0%	35	2.1%	1 480	88.3%	1 676	2.4%	-	-	-	-
Total By Customer Group	8 198	11.7%	1 610	2.3%	1 165	1.7%	59 311	84.4%	70 284	100.0%	26 658	37.9%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	5 408	100.0%	-	-	-	-	-	-	5 408	23.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	650	100.0%	-	-	-	-	-	-	650	2.8%
VAT (output less input)	8	100.0%	-	-	-	-	-	-	8	-
Pensions / Retirement	997	100.0%	-	-	-	-	-	-	997	4.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 845	100.0%	-	-	-	-	-	-	2 845	12.4%
Auditor-General	5	100.0%	-	-	-	-	-	-	5	-
Other	12 948	100.0%	-	-	-	-	-	-	12 948	56.6%
Total	22 862	100.0%	-	-	-	-	-	-	22 862	100.0%

Contact Details

Municipal Manager	Mr Biyela TP	034 212 2121
Financial Manager	Mr G Esterhuizen	034 212 2121

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NQUTHU (KZN242)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	136 253	138 207	24 357	17.9%	35 653	26.2%	32 677	23.6%	27 024	19.6%	119 711	86.6%	5 752	90.9%	369.8%
Property rates	17 334	17 334	18 200	105.0%	56	.3%	(9)	-	8	-	18 255	105.3%	117	75.3%	(93.1%)
Property rates - penalties and collection charges	381	381	-	-	49	12.8%	87	22.8%	113	29.5%	248	65.1%	-	9.7%	(100.0%)
Service charges - electricity revenue	15 964	15 964	2 419	15.2%	1 591	10.0%	2 178	13.6%	2 498	15.6%	8 686	54.4%	2 213	58.8%	12.9%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 347	1 347	596	44.3%	412	30.6%	612	45.4%	(5 088)	(377.7%)	(3 468)	(257.5%)	594	61.9%	(956.5%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	547	485	107	19.5%	70	12.9%	238	49.0%	235	48.5%	650	133.9%	124	88.1%	90.2%
Interest earned - external investments	2 000	3 700	1 546	77.3%	1 117	55.8%	1 911	51.6%	1 782	48.2%	6 355	171.8%	800	144.7%	122.7%
Interest earned - outstanding debtors	345	345	175	50.6%	203	59.0%	205	59.4%	237	68.7%	820	237.7%	248	180.7%	(4.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	95	95	19	19.8%	179	188.1%	285	299.7%	225	236.6%	707	744.2%	16	70.2%	1 318.1%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	49	-	-	-	-	-	-	-	49	-	169	-	(100.0%)
Transfers recognised - operational	97 489	97 507	1 044	1.1%	31 738	32.6%	26 986	27.7%	26 658	27.3%	86 426	88.6%	1 294	98.3%	1 959.5%
Other own revenue	750	1 048	203	27.1%	239	31.9%	185	17.7%	355	33.9%	983	93.8%	177	281.0%	100.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Operating Expenditure	110 846	138 942	24 810	22.4%	15 899	14.3%	27 213	19.6%	29 223	21.0%	97 145	69.9%	21 138	80.0%	38.2%
Employee related costs	37 094	37 845	7 062	19.0%	4 880	13.2%	7 488	19.8%	7 640	20.2%	27 071	71.5%	6 174	74.7%	23.8%
Remuneration of councillors	13 399	13 433	2 130	15.9%	1 501	11.2%	2 268	16.9%	2 323	17.3%	8 222	61.2%	2 130	84.1%	9.1%
Debt impairment	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 500	5 500	-	-	-	-	1 866	33.9%	1 866	33.9%	3 732	67.9%	-	-	(100.0%)
Finance charges	148	18	129	87.0%	-	-	129	717.5%	129	717.5%	386	2 152.5%	3	34.1%	3 804.0%
Bulk purchases	17 000	17 000	5 211	30.7%	1 394	8.2%	4 755	28.0%	4 477	26.3%	15 837	93.2%	4 042	99.2%	10.8%
Other Materials	808	957	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	6 580	6 726	-	-	296	4.5%	-	-	-	-	296	4.4%	-	14.5%	-
Transfers and grants	3 000	2 340	2 000	66.7%	959	32.0%	1 092	46.7%	1 348	57.6%	5 400	230.8%	1 362	297.4%	(1.0%)
Other expenditure	26 317	54 124	8 279	31.5%	6 868	26.1%	9 614	17.8%	11 439	21.1%	36 200	66.9%	7 441	81.5%	53.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	(13)	-	(100.0%)
Surplus/(Deficit)	25 406	(736)	(453)		19 754		5 464		(2 199)		22 566		(15 386)		
Transfers recognised - capital	80 259	40 190	45 671	56.9%	2 232	2.8%	4 407	11.0%	12 999	32.3%	65 309	162.5%	4 681	67.8%	177.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	105 665	39 454	45 218		21 987		9 871		10 800		87 875		(10 705)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	105 665	39 454	45 218		21 987		9 871		10 800		87 875		(10 705)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	105 665	39 454	45 218		21 987		9 871		10 800		87 875		(10 705)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	105 665	39 454	45 218		21 987		9 871		10 800		87 875		(10 705)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	14 840	82 375	9 724	65.5%	8 929	60.2%	7 899	9.6%	17 734	21.5%	44 286	53.8%	4 129	46.2%	329.6%
National Government	14 840	36 220	9 041	60.9%	4 119	27.8%	3 668	10.1%	13 847	38.2%	30 675	84.7%	2 420	52.0%	472.3%
Provincial Government	-	3 970	150	-	121	-	-	-	-	-	271	6.8%	285	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	14 840	40 190	9 191	61.9%	4 240	28.6%	3 668	9.1%	13 847	34.5%	30 946	77.0%	2 705	98.9%	411.9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	42 185	533	-	4 690	-	4 231	10.0%	3 887	9.2%	13 340	31.6%	1 424	5.7%	173.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	14 840	82 375	9 724	65.5%	8 929	60.2%	7 899	9.6%	17 734	21.5%	44 286	53.8%	4 129	46.2%	329.6%
Governance and Administration	1 624	1 924	9 724	598.7%	8 929	549.8%	7 899	410.5%	17 734	921.6%	44 286	2 301.4%	4 129	347.1%	329.6%
Executive & Council	465	465	9 724	2 091.1%	8 929	1 920.3%	7 899	1 698.7%	17 734	3 813.8%	44 286	9 523.9%	4 129	8 435.9%	329.6%
Budget & Treasury Office	9	9	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 150	1 450	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 578	37 044	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	5 478	34 852	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	5 100	2 192	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 400	29 777	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	2 400	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	27 377	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	2 400	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	238	13 630	-	-	-	-	-	-	-	-	-	-	-	119.0%	-
Electricity	200	13 592	-	-	-	-	-	-	-	-	-	-	-	185.8%	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	38	38	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	200 416	171 904	78 902	39.4%	47 179	23.5%	69 728	40.6%	26 226	15.3%	222 035	129.2%	22 866	100.0%	14.7%
Property rates, penalties and collection charges	16 391	14 344	11 561	70.5%	1 904	11.6%	1 847	12.9%	1 725	12.0%	17 037	118.8%	1 266	47.7%	36.3%
Service charges	12 858	15 475	1 687	13.1%	2 868	22.3%	2 132	13.8%	2 261	14.6%	8 949	57.8%	1 784	52.3%	26.8%
Other revenue	642	689	595	92.6%	647	100.7%	1 174	170.6%	1 275	185.2%	3 691	536.0%	5 001	299.7%	(74.5%)
Government - operating	97 489	97 507	51 844	53.2%	32 418	33.3%	50 699	52.0%	-	-	134 961	138.4%	-	112.6%	-
Government - capital	70 691	40 190	11 481	16.2%	7 483	10.6%	11 804	29.4%	18 777	46.7%	49 545	123.3%	12 971	100.1%	44.8%
Interest	2 345	3 700	1 733	73.9%	1 859	79.3%	2 071	56.0%	2 188	59.1%	7 852	212.2%	1 844	178.7%	18.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(140 304)	(127 974)	(53 859)	38.4%	(42 440)	30.2%	(27 162)	21.2%	(32 637)	25.5%	(156 097)	122.0%	(26 197)	76.8%	24.6%
Suppliers and employees	(137 156)	(125 616)	(52 036)	37.9%	(40 337)	29.4%	(25 842)	20.6%	(31 334)	24.9%	(149 549)	119.1%	(21 720)	71.2%	44.3%
Finance charges	(148)	(18)	-	-	(1)	1.0%	-	-	-	-	(1)	7.9%	-	-	-
Transfers and grants	(3 000)	(2 340)	(1 823)	60.8%	(2 101)	70.0%	(1 320)	56.4%	(1 303)	55.7%	(6 547)	279.8%	(4 478)	116.9%	(70.9%)
Net Cash from/(used) Operating Activities	60 112	43 930	25 043	41.7%	4 739	7.9%	42 566	96.9%	(6 410)	(14.6%)	65 938	150.1%	(3 331)	148.9%	92.4%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(70 691)	(79 175)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(70 691)	(79 175)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(70 691)	(79 175)	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(550)	(551)	(114)	20.7%	(290)	52.7%	-	-	-	-	(404)	73.3%	(292)	96.2%	(100.0%)
Repayment of borrowing	(550)	(551)	(114)	20.7%	(290)	52.7%	-	-	-	-	(404)	73.3%	(292)	96.2%	(100.0%)
Net Cash from/(used) Financing Activities	(550)	(551)	(114)	20.7%	(290)	52.7%	-	-	-	-	(404)	73.3%	(292)	96.2%	(100.0%)
Net Increase/(Decrease) in cash held	(11 129)	(35 796)	24 929	(224.0%)	4 449	(40.0%)	42 566	(118.9%)	(6 410)	17.9%	65 534	(183.1%)	(3 622)	149.6%	77.0%
Cash/cash equivalents at the year begin:	52 483	94 960	80 995	154.3%	105 925	201.8%	110 374	116.2%	152 940	161.1%	80 995	85.3%	178 618	-	(14.4%)
Cash/cash equivalents at the year end:	41 355	59 164	105 925	256.1%	110 374	266.9%	152 940	258.5%	146 529	247.7%	146 529	247.7%	174 996	292.2%	(16.3%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	124	11.9%	87	8.4%	156	15.1%	669	64.5%	1 036	5.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	65	.8%	58	.7%	317	4.0%	7 570	94.5%	8 010	38.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	164	1.5%	151	1.4%	147	1.3%	10 512	95.8%	10 974	53.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	18	3.1%	17	2.8%	15	2.6%	547	91.5%	598	2.9%	-	-	-	-
Total By Income Source	372	1.8%	313	1.5%	636	3.1%	19 298	93.6%	20 618	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	28	3.8%	27	3.7%	73	9.8%	613	82.7%	742	3.6%	-	-	-	-
Commercial	135	2.3%	106	1.8%	314	5.4%	5 261	90.5%	5 816	28.2%	-	-	-	-
Households	196	1.4%	168	1.2%	238	1.8%	12 903	95.5%	13 505	65.5%	-	-	-	-
Other	13	2.3%	12	2.1%	11	2.0%	520	93.6%	555	2.7%	-	-	-	-
Total By Customer Group	372	1.8%	313	1.5%	636	3.1%	19 298	93.6%	20 618	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	4 670	100.0%	-	-	-	-	-	-	4 670	24.8%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 138	100.0%	-	-	-	-	-	-	14 138	75.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	18 808	100.0%	-	-	-	-	-	-	18 808	100.0%

Contact Details

Municipal Manager	Mr B P Gumbi	034 271 6112
Financial Manager	Mr W S Mpanza	034 271 6121

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSINGA (KZN244)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	125 396	129 250	45 594	36.4%	7 383	5.9%	3 108	2.4%	3 108	2.4%	59 193	45.8%	48 747	85.3%	(93.6%)
Property rates	3 702	3 557	3 085	83.4%	3 103	83.8%	3 103	87.2%	3 103	87.2%	12 394	348.4%	2 120	736.2%	46.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	45	43	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	307	307	25	8.0%	5	1.7%	5	1.7%	5	1.7%	40	13.2%	3 576	3 090.4%	(99.9%)
Interest earned - external investments	3 150	7 150	279	8.8%	836	26.5%	-	-	-	-	1 115	15.6%	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	118 035	118 035	42 206	35.8%	3 439	2.9%	-	-	-	-	45 644	38.7%	43 051	80.8%	(100.0%)
Other own revenue	157	158	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	126 530	170 713	15 439	12.2%	17 456	13.8%	18 032	10.6%	14 342	8.4%	65 270	38.2%	32 120	85.4%	(55.3%)
Employee related costs	26 934	32 619	5 607	20.8%	6 523	24.2%	6 691	20.5%	7 389	22.7%	26 210	80.4%	6 215	123.7%	18.9%
Remuneration of councillors	9 752	9 752	1 504	15.4%	1 504	15.4%	1 504	15.4%	1 534	15.7%	6 044	62.0%	1 504	66.0%	2.0%
Debt impairment	550	550	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 264	19 620	843	8.2%	843	8.2%	1 739	8.9%	500	2.6%	3 926	20.0%	402	34.9%	24.6%
Finance charges	315	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	5 511	-	(100.0%)
Contracted services	8 850	8 850	122	1.4%	190	2.1%	163	1.8%	108	1.2%	583	6.6%	25	5.9%	325.7%
Transfers and grants	8 000	8 000	638	8.0%	1 223	15.3%	2 691	33.6%	-	-	4 552	56.9%	5 888	139.9%	(100.0%)
Other expenditure	61 865	91 322	6 726	10.9%	7 174	11.6%	5 244	5.7%	4 810	5.3%	23 954	26.2%	12 575	62.9%	(61.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 134)	(41 464)	30 155		(10 074)		(14 924)		(11 234)		(6 076)		16 626		
Transfers recognised - capital	36 513	36 513	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	35 379	(4 951)	30 155		(10 074)		(14 924)		(11 234)		(6 076)		16 626		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	35 379	(4 951)	30 155		(10 074)		(14 924)		(11 234)		(6 076)		16 626		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	35 379	(4 951)	30 155		(10 074)		(14 924)		(11 234)		(6 076)		16 626		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	35 379	(4 951)	30 155		(10 074)		(14 924)		(11 234)		(6 076)		16 626		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	45 663	45 663	5 651	12.4%	6 070	13.3%	22 154	48.5%	7 425	16.3%	41 300	90.4%	5 582	86.9%	33.0%
National Government	36 513	36 513	5 651	15.5%	6 070	16.6%	22 154	60.7%	7 425	20.3%	41 300	113.1%	5 582	39.4%	33.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	36 513	36 513	5 651	15.5%	6 070	16.6%	22 154	60.7%	7 425	20.3%	41 300	113.1%	5 582	103.2%	33.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 150	9 150	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	45 663	45 663	5 651	12.4%	6 070	13.3%	22 154	48.5%	7 425	16.3%	41 300	90.4%	5 582	86.9%	33.0%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	36 513	36 513	5 651	15.5%	6 070	16.6%	22 154	60.7%	7 425	20.3%	41 300	113.1%	5 582	103.7%	33.0%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	36 513	36 513	5 651	15.5%	6 070	16.6%	22 154	60.7%	7 425	20.3%	41 300	113.1%	5 582	103.7%	33.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 150	9 150	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	130 010	130 010	53 753	41.3%	-	-	570	.4%	-	-	54 323	41.8%	20 410	81.6%	(100.0%)
Property rates, penalties and collection charges	600	600	-	-	-	-	-	-	-	-	-	-	-	29.4%	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Government - operating	97 566	97 566	41 681	42.7%	-	-	570	.6%	-	-	42 251	43.3%	20 410	90.4%	(100.0%)
Government - capital	31 844	31 844	12 072	37.9%	-	-	-	-	-	-	12 072	37.9%	-	64.6%	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(82 288)	(82 288)	(6 277)	7.6%	(4 707)	5.7%	(15 408)	18.7%	(6 018)	7.3%	(32 410)	39.4%	(5 910)	34.3%	1.8%
Suppliers and employees	(82 288)	(82 288)	(6 277)	7.6%	(4 707)	5.7%	(15 408)	18.7%	(6 018)	7.3%	(32 410)	39.4%	(5 910)	34.3%	1.8%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	47 722	47 722	47 476	99.5%	(4 707)	(9.9%)	(14 838)	(31.1%)	(6 018)	(12.6%)	21 913	45.9%	14 500	123.7%	(141.5%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(19 868)	(19 868)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(19 868)	(19 868)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(19 868)	(19 868)	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	27 854	27 854	47 476	170.5%	(4 707)	(16.9%)	(14 838)	(53.3%)	(6 018)	(21.6%)	21 913	78.7%	14 500	267.9%	(141.5%)
Cash/cash equivalents at the year begin:	80 549	80 549	76 032	94.4%	123 509	153.3%	118 802	147.5%	103 964	129.1%	76 032	94.4%	148 879	94.4%	(30.2%)
Cash/cash equivalents at the year end:	108 403	108 403	123 509	113.9%	118 802	109.6%	103 964	95.9%	97 945	90.4%	97 945	90.4%	163 379	144.4%	(40.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	972	4.8%	912	4.5%	801	3.9%	17 612	86.8%	20 298	98.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2	.5%	2	.5%	2	.5%	309	98.4%	314	1.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	100.0%	-	-	-	-	-	-	3	-	-	-	-	-
Total By Income Source	977	4.7%	914	4.4%	803	3.9%	17 920	86.9%	20 614	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	972	4.8%	912	4.5%	801	3.9%	17 612	86.8%	20 298	98.5%	-	-	-	-
Commercial	2	.5%	2	.5%	2	.5%	309	98.4%	314	1.5%	-	-	-	-
Households	3	100.0%	-	-	-	-	-	-	3	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	977	4.7%	914	4.4%	803	3.9%	17 920	86.9%	20 614	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	F B Sithole	033 493 0110
Financial Manager	J S Pansegrouw	033 493 0115

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMVOTI (KZN245)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	164 556	172 211	69 008	41.9%	66 939	40.7%	48 492	28.2%	49 797	28.9%	234 236	136.0%	30 811	110.5%	61.6%
Property rates	22 598	28 605	7 605	33.7%	7 584	33.6%	7 452	26.1%	4 356	15.2%	26 997	94.4%	5 452	100.8%	(20.1%)
Property rates - penalties and collection charges	1 551	1 300	406	26.2%	448	28.9%	498	38.3%	348	26.8%	1 701	130.9%	358	104.4%	(2.6%)
Service charges - electricity revenue	56 539	56 539	14 688	26.0%	14 095	24.9%	14 030	24.8%	8 232	14.6%	51 046	90.3%	12 986	98.2%	(36.6%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	566	-	-	-	566	-	-	-	-
Service charges - refuse revenue	6 258	6 258	1 571	25.1%	1 712	27.4%	1 141	18.2%	1 142	18.3%	5 566	88.9%	1 515	100.0%	(24.6%)
Service charges - other	798	797	118	14.8%	146	18.3%	163	20.5%	81	10.1%	508	63.8%	150	74.6%	(46.2%)
Rental of facilities and equipment	3 107	3 091	1 418	45.6%	200	6.4%	197	6.4%	161	5.2%	1 976	63.9%	1 399	104.0%	(88.5%)
Interest earned - external investments	3 000	3 000	14 184	472.8%	10 429	347.6%	3 831	127.7%	1 662	55.4%	30 105	1 003.5%	1 150	115.5%	44.6%
Interest earned - outstanding debtors	180	180	97	54.1%	108	59.8%	126	69.9%	80	44.7%	411	228.5%	44	115.3%	82.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	805	405	79	9.8%	42	5.2%	43	10.7%	50	12.4%	215	53.1%	130	84.6%	(61.4%)
Licences and permits	1 955	1 956	392	20.0%	432	22.1%	406	20.7%	285	14.6%	1 515	77.4%	439	95.6%	(35.1%)
Agency services	1 150	1 150	213	18.6%	257	22.4%	206	17.9%	234	20.4%	911	79.2%	344	101.8%	(32.0%)
Transfers recognised - operational	66 465	68 778	28 207	42.4%	31 450	47.3%	19 795	28.8%	33 157	48.2%	112 609	163.7%	5 888	124.0%	463.1%
Other own revenue	141	141	30	21.4%	9	6.3%	37	26.0%	8	5.9%	84	59.5%	956	1 295.0%	(99.1%)
Gains on disposal of PPE	10	10	-	-	26	257.0%	-	-	-	-	26	257.0%	-	-	-
Operating Expenditure	226 353	185 649	31 583	14.0%	36 698	16.2%	59 267	31.9%	43 657	23.5%	171 205	92.2%	36 253	91.2%	20.4%
Employee related costs	71 856	60 500	12 196	17.0%	14 586	20.3%	12 837	21.2%	8 790	14.5%	48 408	80.0%	12 917	110.2%	(32.0%)
Remuneration of councillors	6 320	7 820	1 488	23.5%	1 678	26.6%	1 646	21.1%	609	7.8%	5 421	69.3%	1 703	93.9%	(64.2%)
Debt impairment	4 325	2 700	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	21 543	21 973	-	-	-	-	-	-	-	-	-	-	1	92.3%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	41 000	41 000	9 569	23.3%	7 810	19.0%	6 686	16.3%	2 570	6.3%	26 635	65.0%	6 764	77.0%	(62.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	13 383	10 201	1 169	8.7%	1 412	10.6%	2 501	24.5%	1 505	14.7%	6 587	64.6%	3 337	46.2%	(54.9%)
Transfers and grants	42 544	911	305	.7%	319	.8%	388	42.6%	228	25.0%	1 240	136.1%	420	78.5%	(45.8%)
Other expenditure	25 383	40 544	6 858	27.0%	10 892	42.9%	35 209	86.8%	29 956	73.9%	82 914	204.5%	11 110	125.8%	169.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(61 797)	(13 438)	37 425		30 241		(10 775)		6 141		63 031		(5 442)		
Transfers recognised - capital	40 426	52 622	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(21 371)	39 184	37 425		30 241		(10 775)		6 141		63 031		(5 442)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(21 371)	39 184	37 425		30 241		(10 775)		6 141		63 031		(5 442)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(21 371)	39 184	37 425		30 241		(10 775)		6 141		63 031		(5 442)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(21 371)	39 184	37 425		30 241		(10 775)		6 141		63 031		(5 442)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	52 916	65 288	5 050	9.5%	14 295	27.0%	12 115	18.6%	18 123	27.8%	49 582	75.9%	4 836	63.8%	274.7%
National Government	37 497	58 627	5 050	13.5%	14 295	38.1%	11 020	18.8%	14 921	25.5%	45 286	77.2%	2 186	75.3%	582.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 497	58 627	5 050	13.5%	14 295	38.1%	11 020	18.8%	14 921	25.5%	45 286	77.2%	2 186	75.4%	582.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 419	6 661	-	-	-	-	1 095	16.4%	3 201	48.1%	4 296	64.5%	2 650	32.6%	20.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	52 916	65 288	5 050	9.5%	14 295	27.0%	12 115	18.6%	18 123	27.8%	49 582	75.9%	4 836	63.8%	274.7%
Governance and Administration	2 640	4 617	-	-	837	31.7%	7 679	166.3%	5 413	117.2%	13 928	301.7%	414	34.6%	1 208.2%
Executive & Council	50	1 070	-	-	-	-	1 095	102.3%	720	67.3%	1 815	169.6%	116	26.5%	522.9%
Budget & Treasury Office	2 543	3 500	-	-	27	1.1%	1 985	56.7%	-	-	2 012	57.5%	16	12.1%	(100.0%)
Corporate Services	47	47	-	-	810	1 722.9%	4 598	9 783.7%	4 693	9 984.7%	10 101	21 491.3%	282	51.6%	1 565.0%
Community and Public Safety	4 819	6 332	1	-	597	12.4%	401	6.3%	1 891	29.9%	2 891	45.6%	2 237	73.8%	(15.4%)
Community & Social Services	3 889	5 482	1	-	164	4.2%	49	.9%	1 643	30.0%	1 856	33.9%	364	83.0%	350.7%
Sport And Recreation	-	-	-	-	269	-	98	-	50	-	417	-	1 509	-	(96.7%)
Public Safety	930	850	-	-	164	17.7%	254	29.9%	199	23.4%	617	72.6%	363	14.5%	(45.2%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	30 752	28 708	2 617	8.5%	7 445	24.2%	2 402	8.4%	1 568	5.5%	14 032	48.9%	1 620	68.7%	(3.2%)
Planning and Development	-	10	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	30 752	28 698	2 617	8.5%	7 445	24.2%	2 402	8.4%	1 568	5.5%	14 032	48.9%	1 620	78.6%	(3.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	14 705	25 290	2 432	16.5%	5 416	36.8%	1 634	6.5%	9 251	36.6%	18 733	74.1%	566	39.5%	1 534.5%
Electricity	14 705	19 830	2 432	16.5%	5 416	36.8%	1 634	8.2%	2 858	14.4%	12 340	62.2%	566	39.5%	404.9%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	5 460	-	-	-	-	-	-	6 393	117.1%	6 393	117.1%	-	-	(100.0%)
Other	-	341	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	188 320	289 541	50 692	26.9%	50 777	27.0%	40 208	13.9%	58 199	20.1%	199 876	69.0%	26 204	106.0%	122.1%
Property rates, penalties and collection charges	20 194	78 429	4 472	22.1%	5 083	25.2%	5 331	6.8%	6 320	8.1%	21 205	27.0%	4 701	71.5%	34.4%
Service charges	50 897	77 292	9 948	19.5%	13 274	26.1%	12 225	15.8%	13 140	17.0%	48 587	62.9%	12 493	90.9%	5.2%
Other revenue	7 338	9 420	3 373	46.0%	911	12.4%	882	9.4%	1 074	11.4%	6 240	66.2%	1 927	225.7%	(44.3%)
Government - operating	66 465	68 778	25 136	37.8%	31 450	47.3%	19 795	28.8%	36 520	53.1%	112 902	164.2%	5 888	126.9%	520.2%
Government - capital	40 426	52 622	-	-	-	-	-	-	-	-	-	-	-	72.9%	-
Interest	3 000	3 000	7 763	258.8%	59	2.0%	1 975	65.8%	1 145	38.2%	10 941	364.7%	1 194	130.6%	(4.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(196 893)	(151 226)	(29 427)	14.9%	(36 095)	18.3%	(55 458)	36.7%	(76 745)	50.7%	(197 724)	130.7%	(34 173)	82.9%	124.6%
Suppliers and employees	(154 349)	(150 315)	(29 187)	18.9%	(35 775)	23.2%	(55 049)	36.6%	(76 292)	50.8%	(196 303)	130.6%	(33 752)	82.9%	126.0%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(42 544)	(911)	(240)	.6%	(319)	.8%	(409)	44.9%	(453)	49.7%	(1 421)	156.0%	(420)	80.3%	7.8%
Net Cash from/(used) Operating Activities	(8 573)	138 315	21 265	(248.0%)	14 682	(171.3%)	(15 250)	(11.0%)	(18 545)	(13.4%)	2 152	1.6%	(7 968)	224.4%	132.7%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	26	-	-	-	-	-	26	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	26	-	-	-	-	-	26	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(47 624)	(63 989)	-	-	-	-	-	-	-	-	-	-	-	63.6%	-
Capital assets	(47 624)	(63 989)	-	-	-	-	-	-	-	-	-	-	-	63.6%	-
Net Cash from/(used) Investing Activities	(47 624)	(63 989)	-	-	26	(.1%)	-	-	-	-	26	-	-	63.6%	-
Cash Flow from Financing Activities															
Receipts	166	166	15	9.3%	32	19.4%	15	9.2%	4	2.2%	67	40.1%	20	55.6%	(81.6%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	166	166	15	9.3%	32	19.4%	15	9.2%	4	2.2%	67	40.1%	20	55.6%	(81.6%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	166	166	15	9.3%	32	19.4%	15	9.2%	4	2.2%	67	40.1%	20	55.6%	(81.6%)
Net Increase/(Decrease) in cash held	(56 031)	74 492	21 280	(38.0%)	14 740	(26.3%)	(15 235)	(20.5%)	(18 542)	(24.9%)	2 244	3.0%	(7 949)	(1 507.5%)	133.3%
Cash/cash equivalents at the year begin:	46 597	59 860	-	-	21 280	45.7%	36 020	60.2%	20 786	34.7%	-	-	101 301	104.1%	(79.5%)
Cash/cash equivalents at the year end:	(9 434)	134 352	21 280	(225.6%)	36 020	(381.8%)	20 786	15.5%	2 244	1.7%	2 244	1.7%	93 352	214.0%	(97.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 529	48.9%	920	12.7%	315	4.4%	2 459	34.0%	7 224	22.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 077	14.4%	1 038	7.2%	819	5.7%	10 521	72.8%	14 455	45.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	465	18.4%	186	7.4%	151	6.0%	1 720	68.2%	2 522	8.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	167	100.0%	-	-	-	-	-	-	167	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	444	6.2%	307	4.3%	6 426	89.5%	7 177	22.8%	-	-	-	-
Total By Income Source	6 238	19.8%	2 588	8.2%	1 592	5.0%	21 126	67.0%	31 545	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	480	15.0%	350	11.0%	156	4.9%	2 202	69.1%	3 188	10.1%	-	-	-	-
Commercial	2 126	39.5%	671	12.5%	193	3.6%	2 397	44.5%	5 388	17.1%	-	-	-	-
Households	2 756	18.1%	1 115	7.3%	847	5.6%	10 525	69.0%	15 243	48.3%	-	-	-	-
Other	877	11.4%	452	5.8%	396	5.1%	6 002	77.7%	7 727	24.5%	-	-	-	-
Total By Customer Group	6 238	19.8%	2 588	8.2%	1 592	5.0%	21 126	67.0%	31 545	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	2 929	100.0%	-	-	-	-	-	-	2 929	7.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	521	100.0%	-	-	-	-	-	-	521	1.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	430	100.0%	-	-	-	-	-	-	430	1.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	33 536	100.0%	-	-	-	-	-	-	33 536	89.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	37 417	100.0%	-	-	-	-	-	-	37 417	100.0%

Contact Details

Municipal Manager	Mr B A Xulu	033 413 9108
Financial Manager	Mr M Swanlow	033 413 9155

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZINYATHI (DC24)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	292 790	288 738	105 736	36.1%	92 294	31.5%	82 609	28.6%	27 147	9.4%	307 786	106.6%	20 337	112.7%	33.5%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	45 573	38 154	7 201	15.8%	11 876	26.1%	11 392	29.9%	9 512	24.9%	39 981	104.8%	8 887	90.7%	7.0%
Service charges - sanitation revenue	12 192	10 503	2 063	16.9%	3 189	26.2%	2 932	27.9%	2 480	23.6%	10 663	101.5%	2 676	63.4%	(7.3%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	230	404	94	41.1%	112	48.9%	63	15.7%	63	15.5%	333	82.4%	67	88.3%	(6.6%)
Interest earned - external investments	6 942	4 577	1 131	16.3%	1 157	16.7%	2 938	64.2%	1 812	39.6%	7 038	153.8%	3 138	155.2%	(42.3%)
Interest earned - outstanding debtors	7 090	15 702	3 729	52.6%	4 127	58.2%	4 327	27.6%	4 487	28.6%	16 671	106.2%	3 503	195.1%	28.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	220 188	218 888	91 378	41.5%	71 624	32.5%	60 904	27.8%	9 264	4.2%	233 171	106.5%	1 999	115.3%	363.5%
Other own revenue	575	511	139	24.2%	209	36.2%	53	10.4%	(471)	(92.3%)	(71)	(13.8%)	67	81.9%	(806.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	411 560	409 975	53 952	13.1%	122 295	29.7%	66 987	16.3%	64 712	15.8%	307 946	75.1%	66 470	76.6%	(2.6%)
Employee related costs	99 957	106 314	22 185	22.2%	25 250	25.3%	21 469	20.2%	21 311	20.0%	90 215	84.9%	19 984	90.8%	6.6%
Remuneration of councillors	3 767	3 767	957	25.4%	909	24.1%	950	25.2%	1 220	32.4%	4 036	107.1%	944	94.8%	29.2%
Debt impairment	31 610	31 610	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	90 415	90 415	-	-	45 207	50.0%	-	-	2 744	3.0%	47 951	53.0%	-	-	(100.0%)
Finance charges	13 583	9 689	108	.8%	3 701	27.2%	2 232	23.0%	292	3.0%	6 333	65.4%	7 900	83.9%	(96.3%)
Bulk purchases	15 417	15 417	1 154	7.5%	4 887	31.7%	974	6.3%	6 590	42.7%	13 604	88.2%	2 377	57.8%	177.3%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	70 984	62 324	15 047	21.2%	20 485	28.9%	25 810	41.4%	21 025	33.7%	82 367	132.2%	17 793	77.8%	18.2%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	85 827	90 439	14 502	16.9%	21 854	25.5%	15 552	17.2%	11 531	12.7%	63 439	70.1%	17 472	92.4%	(34.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(118 770)	(121 237)	51 784		(30 001)		15 622		(37 565)		(160)		(46 133)		
Transfers recognised - capital	348 917	348 917	121 948	35.0%	54 898	15.7%	25 692	7.4%	73 496	21.1%	276 033	79.1%	293 415	120.2%	(75.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	230 147	227 680	173 732		24 897		41 314		35 930		275 873		247 282		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	230 147	227 680	173 732		24 897		41 314		35 930		275 873		247 282		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	230 147	227 680	173 732		24 897		41 314		35 930		275 873		247 282		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	230 147	227 680	173 732		24 897		41 314		35 930		275 873		247 282		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	181 509	418 871	121 948	67.2%	54 898	30.2%	25 692	6.1%	81 743	19.5%	284 281	67.9%	116 477	69.6%	(29.8%)
National Government	176 509	343 917	121 948	69.1%	54 898	31.1%	24 173	7.0%	78 338	22.8%	279 357	81.2%	95 439	100.8%	(17.9%)
Provincial Government	5 000	5 000	-	-	-	-	1 519	30.4%	185	3.7%	1 704	34.1%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	181 509	348 917	121 948	67.2%	54 898	30.2%	25 692	7.4%	78 524	22.5%	281 061	80.6%	95 439	100.8%	(17.7%)
Borrowing	-	69 167	-	-	-	-	-	-	-	-	-	-	21 038	15.8%	(100.0%)
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	788	-	-	-	-	-	-	3 219	408.8%	3 219	408.8%	-	1.3%	(100.0%)
Capital Expenditure Standard Classification	181 509	418 871	121 948	67.2%	54 898	30.2%	25 692	6.1%	81 743	19.5%	284 281	67.9%	116 477	69.6%	(29.8%)
Governance and Administration	-	740	-	-	-	-	-	-	3 219	435.3%	3 219	435.3%	-	24.0%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	240	-	-	-	-	-	-	3 219	1 344.0%	3 219	1 344.0%	-	33.6%	(100.0%)
Community and Public Safety	5 000	5 048	-	-	-	-	1 519	30.1%	185	3.7%	1 704	33.8%	-	-	(100.0%)
Community & Social Services	5 000	5 048	-	-	-	-	1 519	30.1%	185	3.7%	1 704	33.8%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	2 128	-	-	-	-	-	-	-	-	-	-	1 063	54.1%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	140	-	(100.0%)
Road Transport	-	2 128	-	-	-	-	-	-	-	-	-	-	923	46.9%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	176 509	410 956	121 948	69.1%	54 898	31.1%	24 173	5.9%	78 338	19.1%	279 357	68.0%	115 414	70.9%	(32.1%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	176 509	324 956	121 948	69.1%	54 898	31.1%	24 173	7.4%	78 338	24.1%	279 357	86.0%	115 414	134.7%	(32.1%)
Waste Water Management	-	86 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	610 706	598 042	198 874	32.6%	161 757	26.5%	180 088	30.1%	40 045	6.7%	580 764	97.1%	133 401	131.0%	(70.0%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	34 659	24 231	7 910	22.8%	7 147	20.6%	8 116	33.5%	6 804	28.1%	29 977	123.7%	8 150	156.9%	(16.5%)
Other revenue	-	1 429	127	-	1 103	-	112	7.9%	132	9.3%	1 475	103.2%	134	1 185.0%	(.9%)
Government - operating	220 188	218 888	114 864	52.2%	81 602	37.1%	71 941	32.9%	10 621	4.9%	279 028	127.5%	1 999	109.3%	431.4%
Government - capital	348 917	348 917	74 320	21.3%	70 387	20.2%	96 607	27.7%	20 050	5.7%	261 363	74.9%	116 477	137.2%	(82.8%)
Interest	6 942	4 577	1 653	23.8%	1 518	21.9%	3 312	72.4%	2 437	53.3%	8 920	194.9%	6 642	347.9%	(63.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(289 535)	(283 333)	(55 291)	19.1%	(86 947)	30.0%	(64 647)	22.8%	(61 728)	21.8%	(268 613)	94.8%	(65 129)	77.1%	(5.2%)
Suppliers and employees	(275 953)	(273 644)	(53 845)	19.5%	(84 585)	30.7%	(62 415)	22.8%	(61 435)	22.5%	(262 280)	95.8%	(57 230)	76.9%	7.3%
Finance charges	(13 583)	(9 689)	(1 447)	10.6%	(2 362)	17.4%	(2 232)	23.0%	(292)	3.0%	(6 333)	65.4%	(7 900)	83.9%	(96.3%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	321 170	314 709	143 583	44.7%	74 810	23.3%	115 441	36.7%	(21 683)	(6.9%)	312 151	99.2%	68 272	269.6%	(131.8%)
Cash Flow from Investing Activities															
Receipts	-	-	72 093	-	(3 539)	-	(5 501)	-	16 481	-	79 533	-	(51 713)	-	(131.9%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	72 093	-	(3 539)	-	(5 501)	-	16 481	-	79 533	-	(51 713)	-	(131.9%)
Payments	(181 509)	(418 871)	(121 948)	67.2%	(54 898)	30.2%	(25 692)	6.1%	(81 373)	19.4%	(283 911)	67.8%	(116 477)	75.3%	(30.1%)
Capital assets	(181 509)	(418 871)	(121 948)	67.2%	(54 898)	30.2%	(25 692)	6.1%	(81 373)	19.4%	(283 911)	67.8%	(116 477)	75.3%	(30.1%)
Net Cash from/(used) Investing Activities	(181 509)	(418 871)	(49 855)	27.5%	(58 437)	32.2%	(31 193)	7.4%	(64 892)	15.5%	(204 378)	48.8%	(168 190)	114.5%	(61.4%)
Cash Flow from Financing Activities															
Receipts	-	69 167	-	-	69 167	-	-	-	-	-	69 167	100.0%	-	56.8%	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	69 167	-	-	69 167	-	-	-	-	-	69 167	100.0%	-	56.8%	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(171 123)	(171 123)	(64 060)	37.4%	(52 793)	30.9%	(50 000)	29.2%	-	-	(166 853)	97.5%	-	101.2%	-
Repayment of borrowing	(171 123)	(171 123)	(64 060)	37.4%	(52 793)	30.9%	(50 000)	29.2%	-	-	(166 853)	97.5%	-	101.2%	-
Net Cash from/(used) Financing Activities	(171 123)	(101 956)	(64 060)	37.4%	16 373	(9.6%)	(50 000)	49.0%	-	-	(97 687)	95.8%	-	38.3%	-
Net Increase/(Decrease) in cash held	(31 461)	(206 118)	29 668	(94.3%)	32 746	(104.1%)	34 248	(16.6%)	(86 575)	42.0%	10 087	(4.9%)	(99 918)	26.9%	(13.4%)
Cash/cash equivalents at the year begin:	25 352	25 352	1 798	7.1%	31 465	124.1%	64 212	253.3%	98 460	388.4%	1 798	7.1%	101 736	72.1%	(3.2%)
Cash/cash equivalents at the year end:	(6 110)	(180 767)	31 465	(515.0%)	64 212	(1 051.0%)	98 460	(54.5%)	11 885	(6.6%)	11 885	(6.6%)	1 818	(3.5%)	553.8%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	(213)	(.1%)	3 703	2.5%	3 523	2.3%	143 328	95.3%	150 340	62.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	(46)	(.1%)	890	2.0%	727	1.7%	42 020	96.4%	43 591	18.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	1 517	3.3%	1 488	3.2%	43 661	93.6%	46 666	19.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	(260)	(.1%)	6 109	2.5%	5 738	2.4%	229 009	95.2%	240 597	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(42)	(.4%)	1 329	11.1%	1 281	10.7%	9 429	78.6%	11 996	5.0%	-	-	-	-
Commercial	(192)	(.9%)	524	2.5%	460	2.2%	20 244	96.2%	21 035	8.7%	-	-	-	-
Households	(26)	-	4 257	2.1%	3 997	1.9%	199 337	96.0%	207 565	86.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	(260)	(.1%)	6 109	2.5%	5 738	2.4%	229 009	95.2%	240 597	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 281	62.8%	834	7.2%	240	2.1%	3 240	27.9%	11 595	55.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	9 451	100.0%	9 451	44.9%
Total	7 281	34.6%	834	4.0%	240	1.1%	12 691	60.3%	21 046	100.0%

Contact Details

Municipal Manager	WJM Mngomezulu	034 219 1512
Financial Manager	S Shongwe	034 219 1510

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NEWCASTLE (KZN252)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	1 526 362	1 508 570	410 592	26.9%	403 636	26.4%	375 796	24.9%	309 494	20.5%	1 499 517	99.4%	296 599	97.4%	4.3%
Property rates	242 670	217 946	58 345	24.0%	48 874	20.1%	51 866	23.8%	49 927	22.9%	209 013	95.9%	46 763	102.1%	6.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	609 525	612 275	142 506	23.4%	144 077	23.6%	87 259	14.3%	194 246	31.7%	568 089	92.8%	128 199	81.1%	51.5%
Service charges - water revenue	164 356	164 356	40 186	24.5%	33 013	20.1%	24 761	15.1%	35 883	21.8%	133 843	81.4%	33 260	91.0%	7.9%
Service charges - sanitation revenue	90 288	90 288	22 524	24.9%	13 552	15.0%	13 391	14.8%	22 822	25.3%	72 290	80.1%	20 784	98.9%	9.8%
Service charges - refuse revenue	73 450	73 450	18 516	25.2%	8 289	11.3%	17 482	23.8%	8 661	11.8%	52 948	72.1%	17 125	100.3%	(49.4%)
Service charges - other	-	-	278	-	(278)	-	0	-	0	-	0	-	-	-	(100.0%)
Rental of facilities and equipment	6 479	6 479	1 392	21.5%	1 691	26.1%	1 389	21.4%	1 835	28.3%	6 308	97.4%	1 217	82.3%	50.7%
Interest earned - external investments	16 872	16 872	3 636	21.6%	2 883	17.1%	1 686	10.0%	1 552	9.2%	9 758	57.8%	5 582	98.9%	(72.2%)
Interest earned - outstanding debtors	8 131	8 131	2 816	34.6%	1 194	14.7%	2 111	26.0%	1 944	23.9%	8 065	99.2%	1 829	100.3%	6.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 827	2 827	615	21.7%	2 524	89.3%	2 365	83.7%	1 171	41.4%	6 675	236.1%	759	104.9%	54.3%
Licences and permits	3	12	105	3 175.8%	(97)	(2 938.4%)	3	22.7%	2	19.3%	13	108.5%	2	243.2%	27.1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	298 618	302 434	114 881	38.5%	143 738	48.1%	101 450	33.5%	39 012	12.9%	399 081	132.0%	44 971	126.1%	(13.3%)
Other own revenue	13 142	13 500	4 616	35.1%	4 350	33.1%	72 031	533.6%	(47 561)	(352.3%)	33 436	247.7%	(3 893)	146.4%	1 121.7%
Gains on disposal of PPE	-	-	175	-	(175)	-	-	-	-	-	0	-	-	-	-
Operating Expenditure	1 858 469	1 706 231	446 461	24.0%	284 702	15.3%	394 242	23.1%	361 016	21.2%	1 486 420	87.1%	461 612	87.5%	(21.8%)
Employee related costs	399 663	411 637	87 498	21.9%	88 538	22.2%	95 831	23.3%	92 909	22.6%	364 776	88.6%	88 958	90.4%	4.4%
Remuneration of councillors	18 121	18 121	4 249	23.4%	5 119	28.3%	3 635	20.1%	-	-	13 003	71.8%	4 237	100.3%	(100.0%)
Debt impairment	296 728	98 909	-	-	16 042	5.4%	16	-	(16 058)	(16.2%)	0	-	22 538	100.0%	(171.2%)
Depreciation and asset impairment	238 002	238 002	84 001	35.3%	37 345	15.7%	49 739	20.9%	41 534	17.5%	212 620	89.3%	118 342	100.0%	(64.9%)
Finance charges	22 158	22 158	6 990	31.5%	4 968	22.4%	5 333	24.1%	5 612	25.3%	22 902	103.4%	2 654	84.0%	111.4%
Bulk purchases	432 240	415 000	187 086	43.3%	38 166	8.8%	85 523	20.6%	109 080	26.3%	419 855	101.2%	103 338	95.6%	5.6%
Other Materials	3 557	3 092	12 826	360.6%	(11 843)	(333.0%)	922	29.8%	973	31.5%	2 877	93.0%	736	93.1%	32.1%
Contracted services	161 322	164 853	22 784	14.1%	45 727	28.3%	39 146	23.7%	54 384	33.0%	162 042	98.3%	(8 278)	31.5%	(757.0%)
Transfers and grants	54 913	69 600	-	-	-	-	-	-	(0)	-	(0)	-	-	-	(100.0%)
Other expenditure	231 765	264 859	41 027	17.7%	60 641	26.2%	114 097	43.1%	72 582	27.4%	288 347	108.9%	129 087	83.4%	(43.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(332 107)	(197 661)	(35 869)		118 934		(18 446)		(51 522)		13 097		(165 013)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(332 107)	(197 661)	(35 869)		118 934		(18 446)		(51 522)		13 097		(165 013)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(332 107)	(197 661)	(35 869)		118 934		(18 446)		(51 522)		13 097		(165 013)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(332 107)	(197 661)	(35 869)		118 934		(18 446)		(51 522)		13 097		(165 013)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(332 107)	(197 661)	(35 869)		118 934		(18 446)		(51 522)		13 097		(165 013)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	444 229	428 348	54 068	12.2%	80 960	18.2%	61 480	14.4%	166 600	38.9%	363 108	84.8%	187 913	78.9%	(11.3%)
National Government	152 214	145 440	13 440	8.8%	25 295	16.6%	15 858	10.9%	46 659	32.1%	101 252	69.6%	81 081	84.1%	(42.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	152 214	145 440	13 440	8.8%	25 295	16.6%	15 858	10.9%	46 659	32.1%	101 252	69.6%	81 081	84.1%	(42.5%)
Borrowing	254 940	256 863	36 465	14.3%	52 964	20.8%	45 070	17.5%	112 863	43.9%	247 362	96.3%	37 779	70.4%	198.7%
Internally generated funds	37 075	26 045	4 163	11.2%	2 701	7.3%	553	2.1%	7 078	27.2%	14 494	55.7%	69 053	81.3%	(89.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	444 229	428 348	54 068	12.2%	80 960	18.2%	61 480	14.4%	166 600	38.9%	363 108	84.8%	187 913	78.9%	(11.3%)
Governance and Administration	200 854	155 317	7 097	3.5%	45 367	22.6%	27 678	17.8%	73 203	47.1%	153 345	98.7%	67 164	85.0%	9.0%
Executive & Council	2 034	150 200	6 612	325.1%	43 881	2 157.4%	27 456	18.3%	70 814	47.1%	148 764	99.0%	65 429	85.9%	8.2%
Budget & Treasury Office	1 450	3 914	485	33.4%	1 027	70.8%	222	5.7%	1 795	45.9%	3 529	90.2%	1 019	62.2%	76.2%
Corporate Services	197 370	1 203	-	-	459	.2%	-	-	594	49.4%	1 053	87.5%	716	72.7%	(17.1%)
Community and Public Safety	38 775	48 312	8 810	22.7%	2 593	6.7%	2 950	6.1%	17 319	35.8%	31 672	65.6%	7 998	52.7%	116.5%
Community & Social Services	-	18 645	-	-	60	-	1 481	7.9%	10 611	56.9%	12 152	65.2%	260	23.4%	3 978.5%
Sport And Recreation	38 775	18 295	6 069	15.7%	2 983	7.7%	1 040	5.7%	487	2.7%	10 579	57.8%	6 539	82.6%	(92.6%)
Public Safety	-	2 975	-	-	-	-	4	.1%	1 665	56.0%	1 669	56.1%	214	25.4%	677.1%
Housing	-	8 263	2 741	-	(557)	-	425	5.1%	4 556	55.1%	7 165	86.7%	895	31.3%	409.2%
Health	-	135	-	-	107	-	-	-	-	-	107	78.7%	89	84.5%	(100.0%)
Economic and Environmental Services	186 400	97 096	10 675	5.7%	22 916	12.3%	8 651	8.9%	22 969	23.7%	65 211	67.2%	47 071	83.3%	(51.2%)
Planning and Development	23 040	20 847	1 204	5.2%	1 660	7.2%	545	2.6%	3 017	14.5%	6 425	30.8%	16 108	92.4%	(81.3%)
Road Transport	163 360	75 933	9 471	5.8%	21 256	13.0%	8 106	10.7%	19 782	26.1%	58 615	77.2%	30 963	81.6%	(36.1%)
Environmental Protection	-	315	-	-	-	-	-	-	170	54.0%	170	54.0%	-	-	(100.0%)
Trading Services	18 200	127 623	27 487	151.0%	10 083	55.4%	22 201	17.4%	53 109	41.6%	112 880	88.4%	65 680	78.5%	(19.1%)
Electricity	18 200	42 931	15 719	86.4%	(5 027)	(27.6%)	11 377	26.5%	26 119	60.8%	48 189	112.2%	15 069	56.6%	73.3%
Water	-	77 729	6 204	-	14 289	-	10 824	13.9%	26 990	34.7%	58 307	75.0%	49 413	89.2%	(45.4%)
Waste Water Management	-	6 963	-	-	-	-	-	-	-	-	-	-	71	1.7%	(100.0%)
Waste Management	-	-	5 563	-	821	-	-	-	-	-	6 384	-	1 128	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	1 361 382	1 370 500	321 224	23.6%	320 410	23.5%	405 738	29.6%	211 622	15.4%	1 258 995	91.9%	241 740	100.8%	(12.5%)
Property rates, penalties and collection charges	185 714	170 208	36 245	19.5%	38 491	20.7%	30 535	17.9%	32 973	19.4%	138 244	81.2%	38 585	101.0%	(14.5%)
Service charges	693 839	701 012	116 984	16.9%	108 659	15.7%	94 280	13.4%	161 517	23.0%	481 440	68.7%	151 612	72.7%	6.5%
Other revenue	18 429	26 315	9 185	49.8%	45 799	248.5%	111 545	423.9%	13 637	51.8%	180 166	684.7%	26 703	1 164.1%	(48.9%)
Government - operating	298 618	302 434	114 271	38.3%	106 236	35.6%	87 525	28.9%	-	-	308 032	101.9%	10 475	87.5%	(100.0%)
Government - capital	147 910	153 658	39 159	26.5%	16 841	11.4%	79 210	51.5%	-	-	135 210	88.0%	9 874	107.8%	(100.0%)
Interest	16 872	16 872	5 380	31.9%	4 384	26.0%	2 643	15.7%	3 496	20.7%	15 903	94.3%	4 492	171.3%	(22.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 153 925)	(1 180 137)	(345 256)	29.9%	(374 450)	32.5%	(379 174)	32.1%	(470 544)	39.9%	(1 569 425)	133.0%	(392 170)	103.5%	20.0%
Suppliers and employees	(1 131 767)	(1 157 979)	(338 266)	29.9%	(369 661)	32.7%	(373 311)	32.2%	(465 290)	40.2%	(1 546 529)	133.6%	(387 261)	103.5%	20.1%
Finance charges	(22 158)	(22 158)	(6 990)	31.5%	(4 790)	21.6%	(5 863)	26.5%	(5 254)	23.7%	(22 896)	103.3%	(4 909)	105.7%	7.0%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	207 457	190 363	(24 032)	(11.6%)	(54 041)	(26.0%)	26 564	14.0%	(258 922)	(136.0%)	(310 430)	(163.1%)	(150 430)	86.4%	72.1%
Cash Flow from Investing Activities															
Receipts	-	0	14 168	-	152 826	-	-	-	-	-	166 994	############	-	-	-
Proceeds on disposal of PPE	-	0	-	-	2 667	-	-	-	-	-	2 667	22 223 500.0%	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	(10 095)	-	57 725	-	-	-	-	-	47 630	-	-	-	-
Decrease (increase) in non-current investments	-	-	24 263	-	92 434	-	-	-	-	-	116 697	-	-	-	-
Payments	(444 229)	(428 344)	(58 825)	13.2%	(100 390)	22.6%	(67 430)	15.7%	(110 378)	25.8%	(337 023)	78.7%	(175 949)	76.4%	(37.3%)
Capital assets	(444 229)	(428 344)	(58 825)	13.2%	(100 390)	22.6%	(67 430)	15.7%	(110 378)	25.8%	(337 023)	78.7%	(175 949)	76.4%	(37.3%)
Net Cash from/(used) Investing Activities	(444 229)	(428 344)	(44 657)	10.1%	52 436	(11.8%)	(67 430)	15.7%	(110 378)	25.8%	(170 029)	39.7%	(175 949)	84.0%	(37.3%)
Cash Flow from Financing Activities															
Receipts	284 840	284 840	(2 557)	(.9%)	(370)	(.1%)	-	-	-	-	(2 928)	(1.0%)	163 417	106.0%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	284 840	284 840	(2 557)	(.9%)	(370)	(.1%)	-	-	-	-	(2 928)	(1.0%)	163 417	106.0%	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(22 158)	(22 164)	-	-	-	-	-	-	-	-	-	-	-	29.7%	-
Repayment of borrowing	(22 158)	(22 164)	-	-	-	-	-	-	-	-	-	-	-	29.7%	-
Net Cash from/(used) Financing Activities	262 682	262 676	(2 557)	(1.0%)	(370)	(.1%)	-	-	-	-	(2 928)	(1.1%)	163 417	111.3%	(100.0%)
Net Increase/(Decrease) in cash held	25 910	24 695	(71 246)	(275.0%)	(1 975)	(7.6%)	(40 867)	(165.5%)	(369 299)	(1 495.4%)	(483 387)	(1 957.4%)	(162 962)	53.1%	126.6%
Cash/cash equivalents at the year begin:	207 184	207 180	327 907	158.3%	256 661	123.9%	254 686	122.9%	213 819	103.2%	327 907	158.3%	437 935	100.0%	(51.2%)
Cash/cash equivalents at the year end:	233 094	231 875	256 661	110.1%	254 686	109.3%	213 819	92.2%	(155 480)	(67.1%)	(155 480)	(67.1%)	274 973	132.7%	(156.5%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 976	5.0%	7 846	3.3%	7 161	3.0%	211 704	88.7%	238 688	22.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	21 971	55.4%	2 356	5.9%	1 409	3.6%	13 914	35.1%	39 650	3.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14 812	10.3%	6 158	4.3%	4 753	3.3%	118 253	82.1%	143 977	13.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 842	3.3%	4 029	2.2%	3 904	2.2%	165 426	92.3%	179 201	16.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 077	4.9%	2 091	2.5%	1 985	2.4%	75 019	90.2%	83 172	7.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	256	14.6%	74	4.2%	69	3.9%	1 357	77.3%	1 756	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	797	1.3%	746	1.2%	686	1.1%	58 631	96.3%	60 860	5.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(8 522)	(2.7%)	3 341	1.0%	2 587	.8%	321 437	100.8%	318 844	29.9%	-	-	-	-
Total By Income Source	51 210	4.8%	26 642	2.5%	22 554	2.1%	965 741	90.6%	1 066 147	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	51 210	4.8%	26 642	2.5%	22 554	2.1%	965 741	90.6%	1 066 147	100.0%	-	-	-	-
Total By Customer Group	51 210	4.8%	26 642	2.5%	22 554	2.1%	965 741	90.6%	1 066 147	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	48 212	100.0%	-	-	-	-	-	-	48 212	28.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	6 750	100.0%	-	-	-	-	-	-	6 750	3.9%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	116 988	99.9%	91	.1%	4	-	0	-	117 083	68.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	171 949	99.9%	91	.1%	4	-	0	-	172 045	100.0%

Contact Details

Municipal Manager	Mr K Masange	034 328 7766
Financial Manager	Mr S. L. G. Dube	034 328 7655

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EMADLANGENI (KZN253)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	63 249	54 590	24 576	38.9%	15 600	24.7%	16 903	31.0%	7 222	13.2%	64 301	117.8%	17 419	117.8%	(58.5%)
Property rates	12 660	13 183	9 444	74.6%	1 246	9.8%	1 246	9.5%	831	6.3%	12 768	96.8%	1 177	99.9%	(29.4%)
Property rates - penalties and collection charges	2 066	2 066	543	26.3%	393	19.0%	409	19.8%	282	13.7%	1 627	78.8%	350	78.6%	(19.4%)
Service charges - electricity revenue	12 027	12 027	3 161	26.3%	2 810	23.4%	2 809	23.4%	2 081	17.3%	10 862	90.3%	2 815	99.2%	(26.1%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 394	1 347	337	24.2%	337	24.1%	336	25.0%	224	16.7%	1 234	91.6%	320	96.8%	(30.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 497	1 035	199	13.3%	240	16.0%	240	23.2%	170	16.4%	850	82.1%	208	68.2%	(18.1%)
Interest earned - external investments	1 078	1 078	255	23.6%	323	30.0%	372	34.5%	242	22.5%	1 192	110.6%	397	127.1%	(39.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	101	25	9	9.2%	4	3.9%	3	11.4%	157	633.3%	173	698.2%	12	87.6%	1 236.9%
Licences and permits	1 270	953	225	17.7%	216	17.0%	236	24.8%	129	13.6%	807	84.7%	200	102.0%	(35.4%)
Agency services	-	-	-	-	-	-	-	-	0	-	0	-	-	-	(100.0%)
Transfers recognised - operational	29 862	22 247	10 328	34.6%	9 830	32.9%	11 094	49.9%	2 859	12.9%	34 110	153.3%	11 218	143.5%	(74.5%)
Other own revenue	1 295	630	74	5.7%	200	15.5%	158	25.1%	246	39.0%	678	107.6%	723	110.2%	(66.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	69 553	58 269	11 477	16.5%	11 950	17.2%	10 118	17.4%	7 160	12.3%	40 705	69.9%	13 262	67.1%	(46.0%)
Employee related costs	21 766	17 590	4 050	18.6%	4 489	20.6%	4 256	24.2%	2 684	15.3%	15 479	88.0%	3 155	87.6%	(14.9%)
Remuneration of councillors	1 949	1 882	436	22.4%	436	22.4%	436	23.2%	391	20.8%	1 699	90.3%	423	89.5%	(7.4%)
Debt impairment	2 000	2 100	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 008	5 008	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	171	101	-	-	50	29.5%	-	-	-	-	50	50.0%	0	50.0%	(100.0%)
Bulk purchases	11 034	9 900	3 171	28.7%	1 919	17.4%	1 840	18.6%	1 168	11.8%	8 098	81.8%	1 871	81.5%	(37.6%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	1 346	2 496	143	10.6%	711	52.8%	260	10.4%	396	15.9%	1 510	60.5%	453	45.1%	(12.5%)
Transfers and grants	-	-	1 617	-	1 603	-	186	-	864	-	4 269	-	4 162	-	(79.2%)
Other expenditure	26 280	19 192	2 062	7.8%	2 742	10.4%	3 140	16.4%	1 656	8.6%	9 599	50.0%	3 199	42.7%	(48.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(6 303)	(3 678)	13 098		3 651		6 785		62		23 596		4 158		
Transfers recognised - capital	9 050	17 050	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 747	13 372	13 098		3 651		6 785		62		23 596		4 158		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 747	13 372	13 098		3 651		6 785		62		23 596		4 158		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 747	13 372	13 098		3 651		6 785		62		23 596		4 158		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 747	13 372	13 098		3 651		6 785		62		23 596		4 158		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	14 725	22 444	1 322	9.0%	1 959	13.3%	3 448	15.4%	4 302	19.2%	11 030	49.1%	7 314	107.0%	(41.2%)
National Government	9 050	17 552	1 322	14.6%	1 959	21.6%	3 448	19.6%	4 302	24.5%	11 030	62.8%	7 314	126.4%	(41.2%)
Provincial Government	-	46	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	9 050	17 597	1 322	14.6%	1 959	21.6%	3 448	19.6%	4 302	24.4%	11 030	62.7%	7 314	126.4%	(41.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 675	4 847	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	14 725	22 444	1 322	9.0%	1 959	13.3%	3 448	15.4%	4 302	19.2%	11 030	49.1%	7 314	107.0%	(41.2%)
Governance and Administration	11 665	12 250	1 322	11.3%	1 959	16.8%	3 448	28.1%	4 302	35.1%	11 030	90.0%	7 314	123.4%	(41.2%)
Executive & Council	11 600	11 633	1 322	11.4%	1 959	16.9%	3 448	29.6%	4 302	37.0%	11 030	94.8%	7 314	124.3%	(41.2%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	65	617	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	308	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	308	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	32	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	32	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 000	9 445	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	3 000	9 445	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	60	410	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	69 028	68 755	24 668	35.7%	27 030	39.2%	20 754	30.2%	4 714	6.9%	77 166	112.2%	25 683	157.2%	(81.6%)
Property rates, penalties and collection charges	13 253	13 736	4 323	32.6%	9 206	69.5%	982	7.1%	600	4.4%	15 111	110.0%	1 520	61.7%	(60.5%)
Service charges	11 622	12 979	2 127	18.3%	3 314	28.5%	2 271	17.5%	976	7.5%	8 689	66.9%	1 925	-	(49.3%)
Other revenue	4 163	1 665	9 622	231.1%	972	23.4%	5 629	338.1%	2 896	173.9%	19 119	1 148.3%	937	-	209.2%
Government - operating	29 862	30 247	4 084	13.7%	5 626	18.8%	4 731	15.6%	-	-	14 442	47.7%	20 904	265.9%	(100.0%)
Government - capital	9 050	9 050	4 257	47.0%	7 599	84.0%	6 769	74.8%	-	-	18 625	205.8%	-	32.7%	-
Interest	1 078	1 078	255	23.6%	311	28.9%	372	34.5%	242	22.5%	1 180	109.5%	398	143.0%	(39.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(62 546)	(53 145)	(24 141)	38.6%	(17 723)	28.3%	(17 445)	32.8%	(7 592)	14.3%	(66 901)	125.9%	(23 764)	162.0%	(68.1%)
Suppliers and employees	(62 375)	(53 044)	(24 141)	38.7%	(17 622)	28.3%	(17 445)	32.9%	(7 592)	14.3%	(66 800)	125.9%	(23 764)	154.3%	(68.1%)
Finance charges	(171)	(101)	-	-	(101)	59.1%	-	-	-	-	(101)	100.1%	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	240.3%	-
Net Cash from/(used) Operating Activities	6 482	15 610	527	8.1%	9 306	143.6%	3 309	21.2%	(2 879)	(18.4%)	10 265	65.8%	1 919	93.5%	(250.0%)
Cash Flow from Investing Activities															
Receipts	-	140	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	140	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(14 725)	(20 725)	-	-	(3 200)	21.7%	(5 506)	26.6%	-	-	(8 706)	42.0%	-	-	-
Capital assets	(14 725)	(20 725)	-	-	(3 200)	21.7%	(5 506)	26.6%	-	-	(8 706)	42.0%	-	-	-
Net Cash from/(used) Investing Activities	(14 725)	(20 585)	-	-	(3 200)	21.7%	(5 506)	26.7%	-	-	(8 706)	42.3%	-	-	-
Cash Flow from Financing Activities															
Receipts	140	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	140	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(40)	(40)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(40)	(40)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	100	(40)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(8 143)	(5 015)	527	(6.5%)	6 106	(75.0%)	(2 196)	43.8%	(2 879)	57.4%	1 559	(31.1%)	1 919	(58.9%)	(250.0%)
Cash/cash equivalents at the year begin:	18 770	8 015	8 015	42.7%	8 542	45.5%	14 649	182.8%	12 452	155.4%	8 015	100.0%	6 096	24.0%	104.3%
Cash/cash equivalents at the year end:	10 627	3 000	8 542	80.4%	14 649	137.8%	12 452	415.1%	9 574	319.1%	9 574	319.1%	8 015	62.5%	19.5%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	691	10.2%	698	10.3%	362	5.4%	5 018	74.1%	6 768	25.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	369	3.3%	219	1.9%	192	1.7%	10 565	93.1%	11 344	42.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	115	4.5%	83	3.3%	68	2.7%	2 289	89.6%	2 555	9.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	39	9.5%	17	4.1%	14	3.4%	340	83.0%	410	1.5%	-	-	-	-
Interest on Arrear Debtor Accounts	141	3.2%	140	3.2%	139	3.1%	3 996	90.5%	4 415	16.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1 264	100.0%	1 264	4.7%	-	-	-	-
Total By Income Source	1 355	5.1%	1 156	4.3%	775	2.9%	23 471	87.7%	26 756	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	250	3.4%	488	6.7%	203	2.8%	6 386	87.2%	7 327	27.4%	-	-	-	-
Commercial	360	10.7%	153	4.5%	125	3.7%	2 741	81.1%	3 378	12.6%	-	-	-	-
Households	471	5.3%	274	3.1%	221	2.5%	7 939	89.2%	8 904	33.3%	-	-	-	-
Other	273	3.8%	241	3.4%	227	3.2%	6 405	89.6%	7 147	26.7%	-	-	-	-
Total By Customer Group	1 355	5.1%	1 156	4.3%	775	2.9%	23 471	87.7%	26 756	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr G Ntshangase	034 331 3041
Financial Manager	Ms Gugu Mhlongo-Ntshangase	034 331 3041

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DANNHAUSER (KZN254)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	91 164	94 584	5 691	6.2%	28 225	31.0%	21 762	23.0%	6 249	6.6%	61 927	65.5%	10 986	85.2%	(43.1%)
Property rates	9 519	9 519	3 261	34.3%	3 335	35.0%	3 351	35.2%	3 429	36.0%	13 376	140.5%	447	102.8%	667.5%
Property rates - penalties and collection charges	160	-	-	-	-	-	-	-	-	-	-	-	-	.3%	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	951	-	232	24.4%	231	24.3%	232	-	230	-	925	-	4	71.7%	5 740.4%
Service charges - other	-	-	9	-	275	-	160	-	11	-	455	-	7	-	55.0%
Rental of facilities and equipment	118	60	7	6.1%	59	50.0%	33	55.1%	25	41.3%	124	207.0%	-	82.5%	(100.0%)
Interest earned - external investments	1 610	845	336	20.9%	315	19.6%	272	32.2%	518	61.3%	1 441	170.5%	113	86.5%	357.8%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	13	-	-	-	13	-	-	-	-
Fines	701	-	90	12.8%	90	12.8%	75	-	3	-	258	-	-	12.4%	(100.0%)
Licences and permits	1 500	1 300	266	17.7%	1 130	75.4%	209	16.1%	107	8.3%	1 712	131.8%	34	43.5%	220.5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	64 513	66 513	-	-	-	-	16 283	24.5%	-	-	16 283	24.5%	-	41.7%	-
Other own revenue	12 091	16 348	1 490	12.3%	22 789	188.5%	1 090	6.7%	55	.3%	25 424	155.5%	10 383	228.5%	(99.5%)
Gains on disposal of PPE	-	-	-	-	-	-	43	-	1 871	-	1 914	-	(1)	-	(155 991.1%)
Operating Expenditure	70 971	70 362	11 364	16.0%	13 753	19.4%	14 142	20.1%	13 964	19.8%	53 223	75.6%	13 994	92.2%	(.2%)
Employee related costs	28 241	28 286	3 160	11.2%	4 846	17.2%	4 817	17.0%	5 209	18.4%	18 033	63.8%	4 614	88.6%	12.9%
Remuneration of councillors	6 555	-	983	15.0%	1 475	22.5%	1 475	-	1 475	-	5 407	-	1 475	101.0%	-
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	4 295	5 127	-	-	-	-	202	3.9%	728	14.2%	929	18.1%	-	16.5%	(100.0%)
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	29 879	34 949	7 220	24.2%	7 432	24.9%	6 655	19.0%	6 552	18.7%	27 859	79.7%	7 906	109.9%	(17.1%)
Loss on disposal of PPE	-	-	-	-	-	-	994	-	-	-	994	-	-	-	-
Surplus/(Deficit)	20 193	24 223	(5 673)		14 472		7 619		(7 715)		8 704		(3 008)		
Transfers recognised - capital	30 422	53 422	9 174	30.2%	-	-	11 254	21.1%	-	-	20 428	38.2%	-	54.0%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	50 615	77 645	3 501		14 472		18 873		(7 715)		29 132		(3 008)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	50 615	77 645	3 501		14 472		18 873		(7 715)		29 132		(3 008)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	50 615	77 645	3 501		14 472		18 873		(7 715)		29 132		(3 008)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	50 615	77 645	3 501		14 472		18 873		(7 715)		29 132		(3 008)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	49 232	23 744	7 889	16.0%	8 494	17.3%	4 432	18.7%	7 729	32.5%	28 543	120.2%	7 003	36.1%	10.4%
National Government	30 422	23 258	6 832	22.5%	5 793	19.0%	2 585	11.1%	4 443	19.1%	19 654	84.5%	1 916	13.5%	131.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	4 403	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 422	23 258	6 832	22.5%	5 793	19.0%	2 585	11.1%	4 443	19.1%	19 654	84.5%	6 319	29.6%	(29.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 810	487	1 057	5.6%	2 701	14.4%	1 846	379.3%	3 285	675.0%	8 890	1 826.5%	683	121.8%	380.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	49 232	23 744	7 889	16.0%	8 494	17.3%	4 432	18.7%	7 729	32.5%	28 543	120.2%	7 003	36.1%	10.4%
Governance and Administration	48 152	24 159	7 888	16.4%	8 347	17.3%	4 432	18.3%	7 641	31.6%	28 307	117.2%	6 545	1 931.3%	16.7%
Executive & Council	500	2 500	-	-	762	152.4%	554	22.2%	1 452	58.1%	2 769	110.8%	-	-	(100.0%)
Budget & Treasury Office	445	209	54	12.2%	284	63.9%	108	51.9%	(33)	(15.8%)	414	198.5%	(4)	39.9%	762.7%
Corporate Services	47 207	21 451	7 833	16.6%	7 301	15.5%	3 769	17.6%	6 221	29.0%	25 124	117.1%	6 549	2 022.9%	(5.0%)
Community and Public Safety	607	(393)	2	.3%	-	-	-	-	88	(22.4%)	90	(22.9%)	355	42.5%	(75.2%)
Community & Social Services	7	(3)	2	25.2%	-	-	-	-	38	(1 458.3%)	40	(1 525.5%)	355	61.7%	(89.2%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	600	(390)	-	-	-	-	-	-	50	(12.7%)	50	(12.7%)	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	473	(22)	-	-	147	31.0%	-	-	-	-	147	(653.4%)	103	31.3%	(100.0%)
Planning and Development	473	(22)	-	-	147	31.0%	-	-	-	-	147	(653.4%)	103	31.3%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	106 595	106 595	43 942	41.2%	61 335	57.5%	34 290	32.2%	4 060	3.8%	143 627	134.7%	3 925	119.7%	3.4%
Property rates, penalties and collection charges	5 391	5 391	4 631	85.9%	1 850	34.3%	1 043	19.3%	1 346	25.0%	8 870	164.5%	867	137.5%	55.2%
Service charges	523	523	156	29.8%	105	20.0%	52	10.0%	58	11.0%	371	70.8%	57	159.5%	1.4%
Other revenue	7 862	7 862	4 063	51.7%	10 894	138.6%	5 392	68.6%	2 131	27.1%	22 480	285.9%	2 644	8 146.2%	(19.4%)
Government - operating	60 786	60 786	25 596	42.1%	48 193	79.3%	16 283	26.8%	-	-	90 072	148.2%	-	44.0%	-
Government - capital	30 422	30 422	9 174	30.2%	-	-	11 248	37.0%	-	-	20 422	67.1%	-	42.3%	-
Interest	1 610	1 610	321	20.0%	293	18.2%	272	16.9%	526	32.7%	1 414	87.8%	358	111.3%	47.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(78 176)	(78 176)	(18 860)	24.1%	(16 769)	21.5%	(15 010)	19.2%	(10 318)	13.2%	(60 957)	78.0%	(15 282)	142.4%	(32.5%)
Suppliers and employees	(78 176)	(78 176)	(18 860)	24.1%	(16 769)	21.5%	(15 010)	19.2%	(10 318)	13.2%	(60 957)	78.0%	(15 282)	142.4%	(32.5%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	28 419	28 419	25 082	88.3%	44 566	156.8%	19 280	67.8%	(6 258)	(22.0%)	82 671	290.9%	(11 357)	99.3%	(44.9%)
Cash Flow from Investing Activities															
Receipts	(3 392)	(3 392)	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(3 392)	(3 392)	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(45 631)	(45 631)	(7 889)	17.3%	(8 494)	18.6%	(8 371)	18.3%	(7 230)	15.8%	(31 984)	70.1%	(4 455)	111.6%	62.3%
Capital assets	(45 631)	(45 631)	(7 889)	17.3%	(8 494)	18.6%	(8 371)	18.3%	(7 230)	15.8%	(31 984)	70.1%	(4 455)	111.6%	62.3%
Net Cash from/(used) Investing Activities	(49 023)	(49 023)	(7 889)	16.1%	(8 494)	17.3%	(8 371)	17.1%	(7 230)	14.7%	(31 984)	65.2%	(4 455)	142.4%	62.3%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(20 604)	(20 604)	17 193	(83.4%)	36 073	(175.1%)	10 909	(52.9%)	(13 488)	65.5%	50 687	(246.0%)	(15 811)	26.5%	(14.7%)
Cash/cash equivalents at the year begin:	23 147	23 147	684	3.0%	17 877	77.2%	53 950	233.1%	64 859	280.2%	684	3.0%	20 388	-	218.1%
Cash/cash equivalents at the year end:	2 543	2 543	17 877	703.0%	53 950	2 121.5%	64 859	2 550.5%	51 371	2 020.1%	51 371	2 020.1%	4 577	23.4%	1 022.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 092	7.0%	604	3.9%	475	3.1%	13 334	86.0%	15 504	83.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	75	2.3%	66	2.1%	66	2.1%	2 997	93.5%	3 205	17.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	40	20.0%	3	1.6%	3	1.5%	153	76.9%	199	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	11	4.3%	11	4.2%	10	4.1%	222	87.5%	254	1.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(30)	5.6%	1	(.1%)	(22)	4.1%	(482)	90.5%	(532)	(2.9%)	-	-	-	-
Total By Income Source	1 188	6.4%	685	3.7%	533	2.9%	16 224	87.1%	18 630	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	520	21.1%	224	9.1%	123	5.0%	1 602	64.9%	2 469	13.3%	-	-	-	-
Commercial	204	7.0%	113	3.9%	96	3.3%	2 483	85.7%	2 896	15.5%	-	-	-	-
Households	336	3.0%	280	2.5%	250	2.2%	10 365	92.3%	11 231	60.3%	-	-	-	-
Other	129	6.3%	68	3.3%	63	3.1%	1 774	87.2%	2 034	10.9%	-	-	-	-
Total By Customer Group	1 188	6.4%	685	3.7%	533	2.9%	16 224	87.1%	18 630	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	287	100.0%	-	-	-	-	-	-	287	22.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	996	100.0%	-	-	-	-	-	-	996	77.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 284	100.0%	-	-	-	-	-	-	1 284	100.0%

Contact Details

Municipal Manager	Mr W B Nkosi	034 621 2666
Financial Manager	Mrs D Mohapi	034 621 2666

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: AMAJUBA (DC25)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	143 653	145 459	50 812	35.4%	30 224	21.0%	5 148	3.5%	5 425	3.7%	91 609	63.0%	2 406	99.7%	125.5%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	14 892	14 801	4 919	33.0%	3 556	23.9%	3 614	24.4%	4 110	27.8%	16 199	109.4%	2 255	116.6%	82.2%
Service charges - sanitation revenue	-	3 651	809	-	1 032	-	908	24.9%	759	20.8%	3 508	96.1%	-	-	(100.0%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	385	285	71	18.4%	71	18.4%	71	24.9%	98	34.5%	311	109.1%	69	96.0%	42.2%
Interest earned - external investments	-	300	196	-	35	-	38	12.7%	58	19.5%	328	109.2%	32	-	84.9%
Interest earned - outstanding debtors	-	1 569	276	-	265	-	237	15.1%	324	20.7%	1 103	70.3%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	128 302	115 819	44 485	34.7%	25 231	19.7%	-	-	-	-	69 716	60.2%	-	100.9%	-
Other own revenue	74	9 034	56	75.4%	34	45.9%	280	3.1%	75	.8%	444	4.9%	50	79.1%	48.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	138 459	144 156	27 388	19.8%	39 288	28.4%	36 603	25.4%	35 376	24.5%	138 655	96.2%	45 719	93.7%	(22.6%)
Employee related costs	70 950	66 333	16 640	23.5%	19 678	27.7%	16 377	24.7%	16 337	24.6%	69 033	104.1%	16 954	46.7%	(3.6%)
Remuneration of councillors	5 395	5 395	1 049	19.4%	1 100	20.4%	1 080	20.0%	1 093	20.3%	4 320	80.1%	981	73.3%	11.4%
Debt impairment	-	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 162	5 455	-	-	-	-	3 977	72.9%	3 141	57.6%	7 118	130.5%	-	-	(100.0%)
Finance charges	1 500	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	5 000	7 500	-	-	1 248	25.0%	2 497	33.3%	1 248	16.6%	4 993	66.6%	2 917	152.2%	(57.2%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	6 716	20 400	1 010	15.0%	1 438	21.4%	1 264	6.2%	832	4.1%	4 544	22.3%	2 157	54.1%	(61.5%)
Transfers and grants	12 434	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	31 303	37 073	8 689	27.8%	15 824	50.6%	11 408	30.8%	12 726	34.3%	48 647	131.2%	22 710	170.0%	(44.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 194	1 302	23 424		(9 064)		(31 455)		(29 951)		(47 046)		(43 313)		
Transfers recognised - capital	-	-	5 214	-	-	-	-	-	-	-	5 214	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	25	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	5 194	1 302	28 638		(9 064)		(31 455)		(29 951)		(41 833)		(43 288)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	5 194	1 302	28 638		(9 064)		(31 455)		(29 951)		(41 833)		(43 288)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	5 194	1 302	28 638		(9 064)		(31 455)		(29 951)		(41 833)		(43 288)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5 194	1 302	28 638		(9 064)		(31 455)		(29 951)		(41 833)		(43 288)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	56 404	73 633	6 144	10.9%	14 876	26.4%	16 182	22.0%	6 697	9.1%	43 899	59.6%	18 160	105.0%	(63.1%)
National Government	54 904	72 033	6 058	11.0%	14 399	26.2%	16 162	22.4%	6 697	9.3%	43 316	60.1%	17 915	104.4%	(62.6%)
Provincial Government	-	-	-	-	472	-	-	-	-	-	472	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	54 904	72 033	6 058	11.0%	14 872	27.1%	16 162	22.4%	6 697	9.3%	43 789	60.8%	17 915	103.0%	(62.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 500	1 600	86	5.8%	4	.3%	20	1.3%	-	-	111	6.9%	245	304.1%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	56 404	73 633	6 144	10.9%	14 876	26.4%	16 182	22.0%	6 697	9.1%	43 899	59.6%	18 160	105.0%	(63.1%)
Governance and Administration	-	20	18	-	-	-	-	-	-	-	18	91.3%	180	80.1%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	289.8%	-
Budget & Treasury Office	-	8	7	-	-	-	-	-	-	-	7	91.6%	21	461.3%	(100.0%)
Corporate Services	-	12	11	-	-	-	-	-	-	-	11	91.1%	159	64.8%	(100.0%)
Community and Public Safety	1 500	-	-	-	472	31.5%	5 774	-	-	-	6 246	-	6	4 608.5%	(100.0%)
Community & Social Services	-	-	-	-	-	-	5	-	-	-	5	-	7	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 500	-	-	-	472	31.5%	5 769	-	-	-	6 241	-	(1)	86.2%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	80	68	-	1 223	-	2 570	3 213.1%	1 953	2 441.4%	5 815	7 268.8%	59	295 422.6%	3 189.7%
Planning and Development	-	50	46	-	-	-	16	31.1%	-	-	62	123.2%	65	126.9%	(100.0%)
Road Transport	-	30	22	-	1 223	-	2 555	8 516.5%	1 953	6 510.4%	5 753	19 178.0%	(6)	-	(33 452.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	54 904	73 533	6 058	11.0%	13 180	24.0%	7 838	10.7%	4 744	6.5%	31 820	43.3%	17 915	65.9%	(73.5%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	54 904	73 533	6 058	11.0%	13 180	24.0%	7 838	10.7%	4 744	6.5%	31 820	43.3%	17 915	65.9%	(73.5%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	198 556	219 092	71 729	36.1%	49 660	25.0%	61 904	28.3%	2 942	1.3%	186 235	85.0%	4 713	104.1%	(37.6%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	14 892	20 020	3 388	22.8%	3 307	22.2%	4 230	21.1%	2 526	12.6%	13 451	67.2%	3 347	82.3%	(24.5%)
Other revenue	859	9 619	186	21.7%	129	15.1%	173	1.8%	180	1.9%	669	7.0%	1 314	349.7%	(86.3%)
Government - operating	127 902	115 819	45 985	36.0%	25 776	20.2%	30 438	26.3%	-	-	102 199	88.2%	-	98.8%	-
Government - capital	54 904	73 633	21 974	40.0%	20 201	36.8%	26 709	36.3%	-	-	68 884	93.6%	-	116.2%	-
Interest	-	-	196	-	246	-	354	-	236	-	1 031	-	52	180.0%	355.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(138 459)	(142 556)	(44 584)	32.2%	(36 854)	26.6%	(30 062)	21.1%	(31 158)	21.9%	(142 659)	100.1%	(27 646)	108.9%	12.7%
Suppliers and employees	(136 659)	(142 056)	(44 584)	32.6%	(36 854)	27.0%	(30 062)	21.2%	(31 158)	21.9%	(142 659)	100.4%	(27 646)	108.9%	12.7%
Finance charges	(1 800)	(500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	60 097	76 535	27 145	45.2%	12 806	21.3%	31 841	41.6%	(28 217)	(36.9%)	43 576	56.9%	(22 933)	93.5%	23.0%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(56 404)	(73 633)	(6 144)	10.9%	(14 876)	26.4%	(16 182)	22.0%	(6 697)	9.1%	(43 899)	59.6%	(18 160)	97.5%	(63.1%)
Capital assets	(56 404)	(73 633)	(6 144)	10.9%	(14 876)	26.4%	(16 182)	22.0%	(6 697)	9.1%	(43 899)	59.6%	(18 160)	97.5%	(63.1%)
Net Cash from/(used) Investing Activities	(56 404)	(73 633)	(6 144)	10.9%	(14 876)	26.4%	(16 182)	22.0%	(6 697)	9.1%	(43 899)	59.6%	(18 160)	97.5%	(63.1%)
Cash Flow from Financing Activities															
Receipts	20 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	20 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(16 176)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(16 176)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	3 824	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	7 518	2 902	21 001	279.4%	(2 070)	(27.5%)	15 660	539.6%	(34 914)	(1 203.0%)	(324)	(11.2%)	(41 093)	234.3%	(15.0%)
Cash/cash equivalents at the year begin:	2 482	4 964	329	13.3%	21 330	859.2%	19 260	388.0%	34 919	703.5%	329	6.6%	39 358	92.4%	(11.3%)
Cash/cash equivalents at the year end:	10 000	7 866	21 330	213.3%	19 260	192.6%	34 919	443.9%	5	.1%	5	.1%	(1 735)	(227.7%)	(100.3%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 173	12.3%	644	3.7%	671	3.8%	14 117	80.2%	17 604	100.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 173	12.3%	644	3.7%	671	3.8%	14 117	80.2%	17 604	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 173	12.3%	644	3.7%	671	3.8%	14 117	80.2%	17 604	100.0%	-	-	-	-
Total By Customer Group	2 173	12.3%	644	3.7%	671	3.8%	14 117	80.2%	17 604	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 807	70.5%	2 972	14.1%	2 413	11.5%	825	3.9%	21 018	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	14 807	70.5%	2 972	14.1%	2 413	11.5%	825	3.9%	21 018	100.0%

Contact Details

Municipal Manager	Mr Linda Africa	034 329 7243
Financial Manager	Mr Linda Africa	034 329 7243

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EDUMBE (KZN261)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	92 441	94 403	28 497	30.8%	28 617	31.0%	28 555	30.2%	5 565	5.9%	91 235	96.6%	25 985	124.6%	(78.6%)
Property rates	5 996	7 768	3 097	51.6%	2 052	34.2%	(754)	(9.7%)	1 074	13.8%	5 468	70.4%	692	76.8%	55.1%
Property rates - penalties and collection charges	567	-	-	-	-	-	3	-	-	-	3	-	159	109.9%	(100.0%)
Service charges - electricity revenue	20 779	20 931	3 764	18.1%	3 535	17.0%	20 609	98.5%	2 899	13.8%	30 807	147.2%	20 325	342.8%	(85.7%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	5 265	5 265	1 307	24.8%	1 305	24.8%	434	8.2%	863	16.4%	3 910	74.3%	433	67.2%	99.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	2	-	(100.0%)
Rental of facilities and equipment	1 204	1 313	1 232	102.3%	12	1.0%	(1)	-	13	1.0%	1 256	95.7%	8	9.0%	47.1%
Interest earned - external investments	134	134	-	-	10	7.5%	15	11.0%	-	-	25	18.5%	6	80.0%	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	0	-	0	-	-	-	(100.0%)
Fines	300	300	127	42.2%	76	25.4%	32	10.6%	126	41.9%	361	120.2%	16	22.7%	699.7%
Licences and permits	958	958	292	30.4%	239	24.9%	90	9.4%	251	26.2%	872	91.0%	91	54.6%	176.5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	52 187	52 187	18 365	35.2%	11 213	21.5%	6 139	11.8%	-	-	35 717	68.4%	2 409	69.0%	(100.0%)
Other own revenue	5 052	5 548	314	6.2%	175	3.5%	488	8.8%	339	6.1%	1 316	23.7%	1 844	69.3%	(81.6%)
Gains on disposal of PPE	-	-	-	-	10 000	-	1 500	-	-	-	11 500	-	-	-	-
Operating Expenditure	90 611	94 319	19 387	21.4%	20 172	22.3%	17 203	18.2%	16 266	17.2%	73 029	77.4%	18 378	89.4%	(11.5%)
Employee related costs	35 789	36 195	8 322	23.3%	8 249	23.0%	8 181	22.6%	7 876	21.8%	32 627	90.1%	6 997	93.3%	12.6%
Remuneration of councillors	4 630	4 630	1 112	24.0%	1 076	23.2%	1 088	23.5%	1 376	29.7%	4 652	100.5%	778	76.8%	77.0%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 106	3 870	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	150	150	39	25.9%	107	71.3%	48	32.1%	120	79.8%	314	209.0%	-	-	(100.0%)
Bulk purchases	15 800	15 800	3 856	24.4%	3 222	20.4%	3 019	19.1%	2 182	13.8%	12 280	77.7%	714	73.6%	205.8%
Other Materials	2 463	2 113	-	-	72	2.9%	78	3.7%	-	-	150	7.1%	320	-	(100.0%)
Contracted services	2 776	2 120	386	13.9%	531	19.1%	394	18.6%	386	18.2%	1 696	80.0%	257	64.4%	50.0%
Transfers and grants	200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	25 696	29 440	5 673	22.1%	6 915	26.9%	4 396	14.9%	4 327	14.7%	21 310	72.4%	9 312	84.7%	(53.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 830	84	9 110		8 445		11 352		(10 702)		18 206		7 607		
Transfers recognised - capital	24 198	34 614	-	-	7 041	29.1%	5 000	14.4%	6	-	12 047	34.8%	3 071	55.3%	(99.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	26 028	34 698	9 110		15 486		16 352		(10 696)		30 253		10 678		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	26 028	34 698	9 110		15 486		16 352		(10 696)		30 253		10 678		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	26 028	34 698	9 110		15 486		16 352		(10 696)		30 253		10 678		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	26 028	34 698	9 110		15 486		16 352		(10 696)		30 253		10 678		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	26 028	34 698	6 941	26.7%	9 901	38.0%	7 488	21.6%	5 201	15.0%	29 531	85.1%	4 474	51.1%	16.2%
National Government	24 198	27 614	6 941	28.7%	9 901	40.9%	7 488	27.1%	3 491	12.6%	27 821	100.7%	4 474	40.9%	(22.0%)
Provincial Government	-	7 000	-	-	-	-	-	-	1 710	24.4%	1 710	24.4%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	24 198	34 614	6 941	28.7%	9 901	40.9%	7 488	21.6%	5 201	15.0%	29 531	85.3%	4 474	52.8%	16.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 830	84	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	26 028	34 698	6 941	26.7%	9 901	38.0%	7 488	21.6%	5 201	15.0%	29 531	85.1%	4 474	51.1%	16.2%
Governance and Administration	1 230	902	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	1 200	872	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	30	30	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 400	550	1 999	37.0%	1 918	35.5%	1 213	220.6%	630	114.5%	5 759	1 047.2%	262	65.0%	140.7%
Community & Social Services	4 750	-	1 999	42.1%	1 918	40.4%	1 213	-	630	-	5 759	-	262	65.0%	140.7%
Sport And Recreation	500	400	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	150	150	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 898	14 746	4 255	43.0%	4 865	49.2%	1 225	8.3%	2 280	15.5%	12 626	85.6%	2 584	43.5%	(11.7%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	8 648	13 496	4 255	49.2%	4 865	56.3%	1 225	9.1%	2 280	16.9%	12 626	93.6%	2 584	59.9%	(11.7%)
Environmental Protection	1 250	1 250	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	9 500	18 500	687	7.2%	3 118	32.8%	5 050	27.3%	2 290	12.4%	11 145	60.2%	1 629	180.6%	40.6%
Electricity	9 500	18 500	687	7.2%	3 118	32.8%	5 050	27.3%	2 290	12.4%	11 145	60.2%	1 629	374.0%	40.6%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	116 640	127 005	35 807	30.7%	37 218	31.9%	37 362	29.4%	13 636	10.7%	124 022	97.7%	8 611	104.8%	58.4%
Property rates, penalties and collection charges	6 563	8 107	1 787	27.2%	692	10.5%	848	10.5%	527	6.5%	3 854	47.5%	939	58.8%	(43.9%)
Service charges	26 043	24 875	3 556	13.7%	3 249	12.5%	3 855	15.5%	2 889	11.6%	13 549	54.5%	4 147	82.9%	(30.4%)
Other revenue	7 515	7 138	2 762	36.7%	4 989	66.4%	3 189	44.7%	10 051	140.8%	20 992	294.1%	3 517	128.1%	185.8%
Government - operating	52 187	52 271	22 662	43.4%	11 213	21.5%	17 443	33.4%	150	.3%	51 468	98.5%	-	127.7%	(100.0%)
Government - capital	24 198	34 614	5 000	20.7%	17 041	70.4%	12 000	34.7%	-	-	34 041	98.3%	-	76.3%	-
Interest	134	-	40	30.2%	33	24.7%	26	-	19	-	119	-	8	218.2%	141.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(86 086)	(90 249)	(39 259)	45.6%	(33 681)	39.1%	(37 355)	41.4%	(20 195)	22.4%	(130 491)	144.6%	(25 192)	146.4%	(19.8%)
Suppliers and employees	(85 736)	(90 099)	(39 248)	45.8%	(33 668)	39.3%	(37 346)	41.4%	(20 183)	22.4%	(130 444)	144.8%	(25 180)	146.6%	(19.8%)
Finance charges	(150)	(150)	(11)	7.4%	(13)	8.9%	(9)	6.2%	(13)	8.4%	(46)	30.9%	(12)	33.8%	4.8%
Transfers and grants	(200)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	30 554	36 757	(3 452)	(11.3%)	3 536	11.6%	7	-	(6 560)	(17.8%)	(6 468)	(17.6%)	(16 581)	(140.5%)	(60.4%)
Cash Flow from Investing Activities															
Receipts	500	-	4 603	920.7%	1 433	286.6%	-	-	-	-	6 037	-	6 700	-	(100.0%)
Proceeds on disposal of PPE	500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	4 603	-	1 433	-	-	-	-	-	6 037	-	6 700	-	(100.0%)
Payments	(26 028)	(34 614)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(26 028)	(34 614)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(25 528)	(34 614)	4 603	(18.0%)	1 433	(5.6%)	-	-	-	-	6 037	(17.4%)	6 700	(88.8%)	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 419)	(1 419)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 419)	(1 419)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 419)	(1 419)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	3 606	724	1 151	31.9%	4 969	137.8%	7	1.0%	(6 560)	(906.4%)	(432)	(59.7%)	(9 881)	(3.6%)	(33.6%)
Cash/cash equivalents at the year begin:	(3 551)	1 465	505	(14.2%)	1 657	(46.7%)	6 626	452.4%	6 633	452.9%	505	34.5%	10 387	2.7%	(36.1%)
Cash/cash equivalents at the year end:	55	2 188	1 657	2 992.0%	6 626	11 967.0%	6 633	303.1%	74	3.4%	74	3.4%	505	(14.2%)	(85.4%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	832	10.2%	553	6.8%	546	6.7%	6 247	76.4%	8 178	10.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	540	4.7%	465	4.0%	397	3.5%	10 097	87.8%	11 499	14.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	496	.8%	481	.8%	470	.8%	58 684	97.6%	60 130	73.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	2 480	100.0%	2 480	3.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(64)	54.2%	(51)	43.2%	-	-	(3)	2.5%	(119)	(.1%)	-	-	-	-
Total By Income Source	1 803	2.2%	1 448	1.8%	1 412	1.7%	77 505	94.3%	82 168	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	167	6.1%	88	3.2%	82	3.0%	2 390	87.6%	2 728	3.3%	-	-	-	-
Commercial	597	8.2%	431	5.9%	393	5.4%	5 876	80.5%	7 297	8.9%	-	-	-	-
Households	709	1.1%	620	1.0%	624	1.0%	59 940	96.8%	61 892	75.3%	-	-	-	-
Other	330	3.2%	309	3.0%	313	3.1%	9 299	90.7%	10 251	12.5%	-	-	-	-
Total By Customer Group	1 803	2.2%	1 448	1.8%	1 412	1.7%	77 505	94.3%	82 168	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 238	50.9%	1 192	49.0%	2	.1%	-	-	2 432	20.4%
Bulk Water	-	-	-	-	-	-	21	100.0%	21	.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 836	72.4%	437	4.6%	187	2.0%	1 984	21.0%	9 444	79.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	8 074	67.9%	1 628	13.7%	190	1.6%	2 005	16.9%	11 897	100.0%

Contact Details

Municipal Manager	Mr TV Mkhize	034 995 1650
Financial Manager	Mrs SQ Mntambo	034 995 1650

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UPHONGOLO (KZN262)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	150 584	124 672	43 990	29.2%	46 056	30.6%	44 517	35.7%	20 111	16.1%	154 674	124.1%	32 008	101.2%	(37.2%)
Property rates	23 064	-	2 537	11.0%	7 611	33.0%	7 607	-	5 098	-	22 854	-	5 330	79.8%	(4.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	2 295	-	2 295	-	0	-	9 979 587.0%
Service charges - electricity revenue	26 529	26 529	6 180	23.3%	6 305	23.8%	8 641	32.6%	6 345	23.9%	27 470	103.5%	6 328	93.2%	.3%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	6 785	7 710	1 905	28.1%	1 950	28.7%	2 290	29.7%	2 017	26.2%	8 163	105.9%	1 367	61.6%	47.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	266	-	(100.0%)
Rental of facilities and equipment	1 390	1 390	142	10.2%	147	10.6%	142	10.2%	153	11.0%	583	42.0%	155	23.7%	(1.2%)
Interest earned - external investments	1 762	1 762	231	13.1%	274	15.6%	341	19.4%	318	18.1%	1 164	66.1%	308	92.8%	3.4%
Interest earned - outstanding debtors	3 826	2 321	1 187	31.0%	1 233	32.2%	1 303	56.1%	1 414	60.9%	5 137	221.3%	1 125	95.8%	25.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	398	398	13	3.3%	17	4.3%	21	5.4%	68	17.1%	120	30.2%	46	58.1%	48.8%
Licences and permits	2 436	1 775	442	18.1%	386	15.9%	402	22.6%	418	23.6%	1 648	92.8%	397	61.1%	5.4%
Agency services	722	722	188	26.0%	211	29.2%	221	30.6%	317	43.9%	936	129.7%	250	107.8%	26.5%
Transfers recognised - operational	82 855	81 205	31 027	37.4%	27 790	33.5%	23 246	28.6%	1 151	1.4%	83 214	102.5%	16 239	113.9%	(92.9%)
Other own revenue	819	861	139	16.9%	131	16.0%	304	35.4%	516	59.9%	1 089	126.5%	197	113.8%	161.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	143 252	151 846	27 623	19.3%	37 713	26.3%	34 917	23.0%	35 773	23.6%	136 025	89.6%	38 023	97.0%	(5.9%)
Employee related costs	45 665	45 665	10 620	23.3%	10 537	23.1%	11 167	24.5%	12 420	27.2%	44 744	98.0%	9 783	96.9%	27.0%
Remuneration of councillors	7 393	7 393	1 777	24.0%	1 777	24.0%	1 758	23.8%	2 161	29.2%	7 473	101.1%	1 683	98.1%	28.4%
Debt impairment	1 454	1 454	-	-	606	41.7%	-	-	-	-	606	41.7%	7 327	585.1%	(100.0%)
Depreciation and asset impairment	4 536	4 536	-	-	1 890	41.7%	-	-	-	-	1 890	41.7%	-	50.0%	-
Finance charges	970	970	-	-	613	63.2%	36	3.7%	61	6.3%	710	73.2%	226	115.9%	(73.0%)
Bulk purchases	23 299	23 299	4 526	19.4%	6 794	29.2%	7 084	30.4%	4 933	21.2%	23 336	100.2%	4 636	94.8%	6.4%
Other Materials	8 978	9 545	701	7.8%	1 958	21.8%	873	9.1%	2 020	21.2%	5 552	58.2%	-	-	(100.0%)
Contracted services	10 974	17 251	2 984	27.2%	4 625	42.2%	6 187	35.9%	3 584	20.8%	17 380	100.7%	4 290	113.6%	(16.5%)
Transfers and grants	2 810	-	431	15.3%	-	-	-	-	-	-	431	-	-	-	-
Other expenditure	37 174	41 735	6 585	17.7%	8 912	24.0%	7 812	18.7%	10 594	25.4%	33 903	81.2%	10 078	90.5%	5.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7 332	(27 175)	16 367		8 344		9 601		(15 662)		18 649		(6 016)		
Transfers recognised - capital	38 789	48 365	5 537	14.3%	17 454	45.0%	21 400	44.2%	9 559	19.8%	53 951	111.6%	10 491	69.0%	(8.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	46 121	21 190	21 904		25 798		31 001		(6 103)		72 600		4 476		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	46 121	21 190	21 904		25 798		31 001		(6 103)		72 600		4 476		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	46 121	21 190	21 904		25 798		31 001		(6 103)		72 600		4 476		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	46 121	21 190	21 904		25 798		31 001		(6 103)		72 600		4 476		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	56 336	52 508	6 141	10.9%	25 559	45.4%	9 625	18.3%	10 990	20.9%	52 314	99.6%	10 666	55.9%	3.0%
National Government	38 789	39 004	6 141	15.8%	20 384	52.6%	9 536	24.4%	10 163	26.1%	46 224	118.5%	9 912	50.9%	2.5%
Provincial Government	-	10 141	-	-	3 906	-	-	-	575	5.7%	4 481	44.2%	753	-	(23.7%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	38 789	49 145	6 141	15.8%	24 291	62.6%	9 536	19.4%	10 738	21.8%	50 705	103.2%	10 666	65.5%	.7%
Borrowing	10 215	2 050	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 332	1 313	-	-	1 269	17.3%	88	6.7%	252	19.2%	1 609	122.5%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	56 336	52 508	6 141	10.9%	25 559	45.4%	9 625	18.3%	10 990	20.9%	52 314	99.6%	10 666	55.9%	3.0%
Governance and Administration	8 925	1 882	-	-	1 269	14.2%	50	2.6%	252	13.4%	1 570	83.4%	-	-	(100.0%)
Executive & Council	700	7	-	-	-	-	-	-	196	2 624.5%	196	2 624.5%	-	-	(100.0%)
Budget & Treasury Office	25	785	-	-	21	85.7%	30	3.8%	56	7.1%	107	13.6%	-	-	(100.0%)
Corporate Services	8 200	1 090	-	-	1 247	15.2%	20	1.8%	-	-	1 267	116.3%	-	-	-
Community and Public Safety	2 557	679	-	-	-	-	26	3.8%	-	-	26	3.8%	137	88.8%	(100.0%)
Community & Social Services	81	40	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 776	525	-	-	-	-	-	-	-	-	-	-	137	103.6%	(100.0%)
Public Safety	700	114	-	-	-	-	26	22.5%	-	-	26	22.5%	-	24.1%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	30 254	37 947	6 141	20.3%	18 157	60.0%	4 562	12.0%	9 835	25.9%	38 695	102.0%	7 941	78.7%	23.9%
Planning and Development	27 554	37 947	6 141	22.3%	15 622	56.7%	4 562	12.0%	9 835	25.9%	36 160	95.3%	753	40.5%	1 205.3%
Road Transport	2 700	-	-	-	2 535	93.9%	-	-	-	-	2 535	-	7 187	1 968.9%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	14 600	12 000	-	-	6 134	42.0%	4 987	41.6%	902	7.5%	12 024	100.2%	2 588	25.2%	(65.1%)
Electricity	14 600	12 000	-	-	6 134	42.0%	4 987	41.6%	902	7.5%	12 024	100.2%	2 588	27.5%	(65.1%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	178 193	205 851	61 550	34.5%	55 229	31.0%	58 826	28.6%	33 273	16.2%	208 879	101.5%	30 168	94.0%	10.3%
Property rates, penalties and collection charges	18 021	34 375	2 080	11.5%	5 667	31.4%	4 460	13.0%	5 483	16.0%	17 690	51.5%	2 997	73.9%	82.9%
Service charges	26 837	32 928	6 773	25.2%	6 954	25.9%	9 074	27.6%	8 519	25.9%	31 320	95.1%	8 707	99.8%	(2.2%)
Other revenue	6 103	5 147	1 550	25.4%	976	16.0%	2 936	57.0%	1 165	22.6%	6 627	128.8%	10 164	380.8%	(88.5%)
Government - operating	82 855	82 749	33 941	41.0%	27 132	32.7%	21 526	26.0%	18 107	21.9%	100 706	121.7%	8 300	118.0%	118.2%
Government - capital	38 789	48 890	17 000	43.8%	14 500	37.4%	20 814	42.6%	-	-	52 314	107.0%	-	43.7%	-
Interest	5 588	1 762	207	3.7%	-	-	16	.9%	-	-	223	12.7%	-	23.0%	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(126 905)	(117 312)	(38 654)	30.5%	(42 465)	33.5%	(31 512)	26.9%	(30 010)	25.6%	(142 641)	121.6%	(42 325)	147.2%	(29.1%)
Suppliers and employees	(123 125)	(117 312)	(38 654)	31.4%	(42 465)	34.5%	(31 512)	26.9%	(30 010)	25.6%	(142 641)	121.6%	(42 325)	147.6%	(29.1%)
Finance charges	(970)	-	-	-	-	-	-	-	-	-	-	-	-	16.2%	-
Transfers and grants	(2 810)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	51 288	88 538	22 897	44.6%	12 765	24.9%	27 314	30.8%	3 263	3.7%	66 239	74.8%	(12 158)	(33.6%)	(126.8%)
Cash Flow from Investing Activities															
Receipts	-	-	(20 469)	-	6 711	-	(13 574)	-	8 861	-	(18 471)	-	13 902	-	(36.3%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(20 469)	-	6 711	-	(13 574)	-	8 861	-	(18 471)	-	13 902	-	(36.3%)
Payments	(56 336)	(47 539)	(6 065)	10.8%	(16 210)	28.8%	(14 955)	31.5%	(9 258)	19.5%	(46 488)	97.8%	(9 890)	57.3%	(6.4%)
Capital assets	(56 336)	(47 539)	(6 065)	10.8%	(16 210)	28.8%	(14 955)	31.5%	(9 258)	19.5%	(46 488)	97.8%	(9 890)	57.3%	(6.4%)
Net Cash from/(used) Investing Activities	(56 336)	(47 539)	(26 534)	47.1%	(9 499)	16.9%	(28 529)	60.0%	(398)	.8%	(64 959)	136.6%	4 012	(23.4%)	(109.9%)
Cash Flow from Financing Activities															
Receipts	10 215	2 050	2 191	21.4%	-	-	-	-	-	-	2 191	106.9%	-	.2%	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	10 215	2 050	2 191	21.4%	-	-	-	-	-	-	2 191	106.9%	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 647)	(3 427)	-	-	(1 188)	44.9%	(722)	21.1%	(344)	10.0%	(2 254)	65.8%	(519)	142.0%	(33.8%)
Repayment of borrowing	(2 647)	(3 427)	-	-	(1 188)	44.9%	(722)	21.1%	(344)	10.0%	(2 254)	65.8%	(519)	142.0%	(33.8%)
Net Cash from/(used) Financing Activities	7 568	(1 377)	2 191	28.9%	(1 188)	(15.7%)	(722)	52.4%	(344)	24.9%	(63)	4.6%	(519)	(39.4%)	(33.8%)
Net Increase/(Decrease) in cash held	2 520	39 622	(1 447)	(57.4%)	2 078	82.5%	(1 937)	(4.9%)	2 522	6.4%	1 216	3.1%	(8 664)	97.8%	(129.1%)
Cash/cash equivalents at the year begin:	9 626	-	2 180	22.7%	734	7.6%	2 811	-	875	-	2 180	-	3 641	.8%	(76.0%)
Cash/cash equivalents at the year end:	12 146	39 622	734	6.0%	2 811	23.1%	875	2.2%	3 397	8.6%	3 397	8.6%	(5 023)	(27.8%)	(167.6%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 207	31.3%	1 162	16.5%	628	8.9%	3 065	43.4%	7 063	6.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 195	6.3%	1 654	4.7%	1 413	4.0%	29 814	85.0%	35 076	33.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	649	2.3%	581	2.0%	508	1.8%	26 603	93.9%	28 341	27.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	49	5.4%	30	3.3%	24	2.7%	809	88.7%	913	.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	24 841	100.0%	24 841	23.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	127	1.5%	125	1.4%	351	4.0%	8 097	93.1%	8 699	8.3%	-	-	-	-
Total By Income Source	5 227	5.0%	3 551	3.4%	2 924	2.8%	93 229	88.8%	104 931	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	678	6.8%	728	7.3%	762	7.6%	7 864	78.4%	10 031	9.6%	-	-	-	-
Commercial	2 136	25.4%	1 235	14.7%	603	7.2%	4 434	52.7%	8 408	8.0%	-	-	-	-
Households	1 789	2.4%	1 197	1.6%	1 238	1.7%	70 277	94.3%	74 501	71.0%	-	-	-	-
Other	624	5.2%	391	3.3%	322	2.7%	10 654	88.9%	11 991	11.4%	-	-	-	-
Total By Customer Group	5 227	5.0%	3 551	3.4%	2 924	2.8%	93 229	88.8%	104 931	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 046	100.0%	-	-	-	-	-	-	2 046	23.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	699	100.0%	-	-	-	-	-	-	699	8.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 740	98.1%	43	.7%	54	.9%	13	.2%	5 849	68.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	5	100.0%	-	-	-	-	-	-	5	.1%
Total	8 490	98.7%	43	.5%	54	.6%	13	.1%	8 599	100.0%

Contact Details

Municipal Manager	NM Mabaso	034 413 1223
Financial Manager	R Mthethwa	034 413 1223

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ABAQULUSI (KZN263)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	420 010	433 556	121 195	28.9%	107 348	25.6%	113 141	26.1%	71 618	16.5%	413 303	95.3%	81 632	104.3%	(12.3%)
Property rates	55 650	55 750	13 366	24.0%	13 685	24.6%	13 543	24.3%	13 626	24.4%	54 219	97.3%	13 872	103.7%	(1.8%)
Property rates - penalties and collection charges	1 400	1 900	470	33.6%	466	33.3%	463	24.4%	491	25.8%	1 890	99.5%	261	100.5%	88.1%
Service charges - electricity revenue	161 919	155 330	37 314	23.0%	37 154	22.9%	36 500	23.5%	33 192	21.4%	144 159	92.8%	35 427	100.1%	(6.3%)
Service charges - water revenue	39 759	46 871	9 939	25.0%	8 937	22.5%	11 141	23.8%	6 505	13.9%	36 523	77.9%	8 433	104.9%	(22.9%)
Service charges - sanitation revenue	22 170	22 091	15 481	69.8%	5 556	25.1%	9 404	42.6%	5 473	24.8%	35 914	162.6%	4 744	99.9%	15.4%
Service charges - refuse revenue	16 136	16 136	4 020	24.9%	4 005	24.8%	3 958	24.5%	3 912	24.2%	15 896	98.5%	3 485	99.4%	12.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 305	1 315	292	22.4%	376	28.8%	330	25.1%	301	22.9%	1 299	98.8%	281	96.5%	7.0%
Interest earned - external investments	4 254	2 670	487	11.5%	601	14.1%	1 026	38.4%	818	30.6%	2 932	109.8%	1 032	108.7%	(20.7%)
Interest earned - outstanding debtors	-	15	4	-	4	-	4	26.2%	4	25.8%	16	105.4%	4	-	(4.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 240	1 506	370	16.5%	141	6.3%	90	6.0%	211	14.0%	813	54.0%	396	88.2%	(46.6%)
Licences and permits	5 428	4 100	912	16.8%	1 039	19.2%	1 092	26.6%	1 020	24.9%	4 063	99.1%	1 112	92.1%	(8.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	106 545	115 880	37 776	35.5%	34 788	32.7%	34 966	30.2%	5 568	4.8%	113 098	97.6%	11 340	116.4%	(50.9%)
Other own revenue	3 203	9 992	763	23.8%	595	18.6%	625	6.3%	498	5.0%	2 481	24.8%	1 244	35.8%	(60.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	450 334	465 137	96 455	21.4%	105 800	23.5%	109 842	23.6%	110 910	23.8%	423 008	90.9%	130 493	97.1%	(15.0%)
Employee related costs	110 424	119 734	26 130	23.7%	31 096	28.2%	36 796	30.7%	28 391	23.7%	122 413	102.2%	24 945	95.8%	13.8%
Remuneration of councillors	15 495	15 380	3 371	21.8%	3 609	23.3%	3 605	23.4%	4 281	27.8%	14 866	96.7%	3 318	102.8%	29.0%
Debt impairment	1 602	1 602	401	25.0%	401	25.0%	401	25.0%	-	-	1 202	75.0%	375	100.0%	(100.0%)
Depreciation and asset impairment	20 770	20 770	5 192	25.0%	5 192	25.0%	5 192	25.0%	4 990	24.0%	20 567	99.0%	32 903	100.0%	(84.8%)
Finance charges	-	650	-	-	-	-	-	-	-	-	-	-	203	-	(100.0%)
Bulk purchases	144 157	134 057	31 973	22.2%	30 552	21.2%	24 709	18.4%	28 714	21.4%	115 948	86.5%	25 630	95.4%	12.0%
Other Materials	28 803	27 975	1 640	5.7%	5 273	18.3%	5 564	19.9%	4 456	15.9%	16 933	60.5%	-	-	(100.0%)
Contracted services	32 443	33 160	10 785	33.2%	9 105	28.1%	8 626	26.0%	8 271	24.9%	36 787	110.9%	9 844	111.0%	(16.0%)
Transfers and grants	12 726	34 384	3 193	25.1%	3 728	29.3%	10 657	31.0%	11 721	34.1%	29 300	85.2%	3 571	78.4%	228.2%
Other expenditure	83 916	77 425	13 771	16.4%	16 843	20.1%	14 291	18.5%	18 761	24.2%	63 666	82.2%	29 704	98.8%	(36.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	1 325	-	1 325	-	-	-	(100.0%)
Surplus/(Deficit)	(30 324)	(31 581)	24 740		1 548		3 299		(39 292)		(9 705)		(48 861)		
Transfers recognised - capital	49 182	43 158	-	-	-	-	12 031	27.9%	11 428	26.5%	23 459	54.4%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	18 858	11 577	24 740		1 548		15 330		(27 864)		13 755		(48 861)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	18 858	11 577	24 740		1 548		15 330		(27 864)		13 755		(48 861)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	18 858	11 577	24 740		1 548		15 330		(27 864)		13 755		(48 861)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	18 858	11 577	24 740		1 548		15 330		(27 864)		13 755		(48 861)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	54 414	54 164	6 448	11.9%	10 692	19.6%	6 767	12.5%	30 615	56.5%	54 522	100.7%	14 298	103.1%	114.1%
National Government	43 158	43 158	6 430	14.9%	10 473	24.3%	6 571	15.2%	10 104	23.4%	33 577	77.8%	13 155	114.8%	(23.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	43 158	43 158	6 430	14.9%	10 473	24.3%	6 571	15.2%	10 104	23.4%	33 577	77.8%	13 155	114.8%	(23.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 256	11 006	18	.2%	219	1.9%	196	1.8%	20 511	186.4%	20 944	190.3%	1 142	28.2%	1 695.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	54 414	54 164	6 448	11.9%	10 692	19.6%	6 767	12.5%	30 615	56.5%	54 522	100.7%	14 298	103.1%	114.1%
Governance and Administration	737	637	13	1.8%	40	5.4%	6	.9%	563	88.3%	621	97.5%	173	47.3%	225.1%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	240	140	3	1.1%	1	.5%	4	2.6%	88	63.0%	96	68.4%	41	64.1%	113.5%
Corporate Services	497	497	10	2.1%	38	7.7%	2	.4%	475	95.5%	526	105.7%	132	44.1%	260.1%
Community and Public Safety	1 160	1 190	5	.4%	-	-	1	.1%	60	5.0%	66	5.6%	154	18.0%	(61.1%)
Community & Social Services	1 040	1 090	5	.5%	-	-	1	.1%	60	5.5%	66	6.1%	70	10.9%	(15.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	54	81.8%	(100.0%)
Public Safety	120	100	-	-	-	-	-	-	-	-	-	-	30	118.9%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 534	34 473	3 628	10.5%	7 728	22.4%	5 246	15.2%	20 804	60.3%	37 405	108.5%	8 033	89.7%	159.0%
Planning and Development	40	40	-	-	-	-	-	-	22	53.8%	22	53.8%	251	147.4%	(91.4%)
Road Transport	34 494	34 433	3 628	10.5%	7 728	22.4%	5 246	15.2%	20 782	60.4%	37 383	108.6%	7 782	89.1%	167.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	17 983	17 864	2 802	15.6%	2 925	16.3%	1 514	8.5%	9 188	51.4%	16 429	92.0%	5 937	148.9%	54.8%
Electricity	13 540	13 540	2 802	20.7%	2 746	20.3%	1 514	11.2%	8 597	63.5%	15 658	115.6%	5 651	149.6%	52.1%
Water	2 086	2 030	-	-	-	-	-	-	-	-	-	-	60	150.2%	(100.0%)
Waste Water Management	2 054	2 020	-	-	-	-	1	-	592	29.3%	593	29.3%	14	225.1%	4 281.7%
Waste Management	304	274	-	-	179	59.0%	-	-	-	-	179	65.4%	212	106.1%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	469 192	472 083	107 526	22.9%	112 575	24.0%	102 014	21.6%	76 544	16.2%	398 658	84.4%	54 886	88.5%	39.5%
Property rates, penalties and collection charges	58 255	57 606	9 155	15.7%	20 458	35.1%	9 441	16.4%	13 140	22.8%	52 194	90.6%	11 481	84.3%	14.4%
Service charges	244 804	240 428	35 091	14.3%	40 374	16.5%	35 907	14.9%	44 335	18.4%	155 707	64.8%	38 660	81.0%	14.7%
Other revenue	12 176	12 326	2 166	17.8%	1 850	15.2%	1 928	15.6%	18 247	148.0%	24 192	196.3%	3 034	85.4%	501.5%
Government - operating	106 545	115 880	41 299	38.8%	34 788	32.7%	28 424	24.5%	-	-	104 511	90.2%	675	100.6%	(100.0%)
Government - capital	43 158	43 158	19 324	44.8%	14 500	33.6%	25 284	58.6%	-	-	59 108	137.0%	-	106.0%	-
Interest	4 254	2 685	491	11.6%	605	14.2%	1 030	38.3%	821	30.6%	2 947	109.7%	1 036	108.5%	(20.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(427 962)	(450 270)	(94 769)	22.1%	(98 988)	23.1%	(103 050)	22.9%	(94 997)	21.1%	(391 805)	87.0%	(94 166)	97.9%	.9%
Suppliers and employees	(415 236)	(415 236)	(91 891)	22.1%	(95 575)	23.0%	(92 498)	22.3%	(87 298)	21.0%	(367 262)	88.4%	(90 392)	99.7%	(3.4%)
Finance charges	-	(650)	-	-	-	-	-	-	-	-	-	-	(203)	-	(100.0%)
Transfers and grants	(12 726)	(34 384)	(2 878)	22.6%	(3 413)	26.8%	(10 552)	30.7%	(7 699)	22.4%	(24 543)	71.4%	(3 571)	75.8%	115.6%
Net Cash from/(used) Operating Activities	41 230	21 813	12 757	30.9%	13 587	33.0%	(1 036)	(4.8%)	(18 454)	(84.6%)	6 854	31.4%	(39 280)	(58.5%)	(53.0%)
Cash Flow from Investing Activities															
Receipts	10 000	10 000	(6)	(.1%)	-	-	-	-	-	-	(6)	(.1%)	25 515	(5 244.2%)	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	10 000	10 000	(6)	(.1%)	-	-	-	-	-	-	(6)	(.1%)	25 515	-	(100.0%)
Payments	(49 182)	(43 158)	(6 448)	13.1%	(10 692)	21.7%	(6 767)	15.7%	(28 794)	66.7%	(52 701)	122.1%	(17 430)	139.4%	65.2%
Capital assets	(49 182)	(43 158)	(6 448)	13.1%	(10 692)	21.7%	(6 767)	15.7%	(28 794)	66.7%	(52 701)	122.1%	(17 430)	139.4%	65.2%
Net Cash from/(used) Investing Activities	(39 182)	(33 158)	(6 454)	16.5%	(10 692)	27.3%	(6 767)	20.4%	(28 794)	86.8%	(52 707)	159.0%	8 085	68.8%	(456.1%)
Cash Flow from Financing Activities															
Receipts	480	480	(4 068)	(847.5%)	28	5.9%	(1)	(.3%)	146	30.5%	(3 895)	(811.5%)	(2)	61.5%	(6 753.3%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	(4 140)	-	-	-	-	-	-	-	(4 140)	-	-	-	-
Increase (decrease) in consumer deposits	480	480	72	15.0%	28	5.9%	(1)	(.3%)	146	30.5%	245	51.1%	(2)	61.5%	(6 753.3%)
Payments	-	-	(5 958)	-	-	-	-	-	-	-	(5 958)	-	-	-	-
Repayment of borrowing	-	-	(5 958)	-	-	-	-	-	-	-	(5 958)	-	-	-	-
Net Cash from/(used) Financing Activities	480	480	(10 026)	(2 088.8%)	28	5.9%	(1)	(.3%)	146	30.5%	(9 853)	(2 052.7%)	(2)	61.5%	(6 753.3%)
Net Increase/(Decrease) in cash held	2 528	(10 865)	(3 723)	(147.3%)	2 923	115.6%	(7 805)	71.8%	(47 101)	433.5%	(55 706)	512.7%	(31 197)	363.3%	51.0%
Cash/cash equivalents at the year begin:	54 895	53 151	23 354	42.5%	19 631	35.8%	22 554	42.4%	14 749	27.7%	23 354	43.9%	(1 819)	31.8%	(910.8%)
Cash/cash equivalents at the year end:	57 423	42 286	19 631	34.2%	22 554	39.3%	14 749	34.9%	(32 352)	(76.5%)	(32 352)	(76.5%)	(33 016)	(591.3%)	(2.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 078	8.7%	1 220	5.1%	1 188	5.0%	19 295	81.1%	23 781	23.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 185	58.0%	589	6.6%	232	2.6%	2 938	32.8%	8 945	8.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 410	9.5%	1 009	4.0%	886	3.5%	21 091	83.1%	25 395	24.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 303	9.4%	663	4.8%	560	4.0%	11 374	81.8%	13 900	13.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	910	9.0%	472	4.7%	404	4.0%	8 271	82.2%	10 057	9.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	167	3.1%	162	3.0%	157	2.9%	4 873	90.9%	5 359	5.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 224	8.5%	676	4.7%	459	3.2%	12 062	83.6%	14 421	14.2%	-	-	-	-
Total By Income Source	13 277	13.0%	4 791	4.7%	3 886	3.8%	79 904	78.4%	101 857	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 225	44.7%	213	7.8%	156	5.7%	1 146	41.8%	2 740	2.7%	-	-	-	-
Commercial	5 501	20.6%	1 231	4.6%	857	3.2%	19 146	71.6%	26 735	26.2%	-	-	-	-
Households	5 862	7.7%	3 204	4.2%	2 819	3.7%	64 532	84.4%	76 416	75.0%	-	-	-	-
Other	690	(17.1%)	143	(3.5%)	54	(1.3%)	(4 920)	122.0%	(4 033)	(4.0%)	-	-	-	-
Total By Customer Group	13 277	13.0%	4 791	4.7%	3 886	3.8%	79 904	78.4%	101 857	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	12 061	100.0%	-	-	-	-	-	-	12 061	25.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2 577	100.0%	-	-	-	-	-	-	2 577	5.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	158	100.0%	-	-	-	-	-	-	158	.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21 251	100.0%	-	-	-	-	-	-	21 251	44.1%
Auditor-General	44	100.0%	-	-	-	-	-	-	44	.1%
Other	12 052	100.0%	-	-	-	-	-	-	12 052	25.0%
Total	48 143	100.0%	-	-	-	-	-	-	48 143	100.0%

Contact Details

Municipal Manager	Ms N Sibisi	
Financial Manager	Mr HA Mahomed	034 982 2133

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NONGOMA (KZN265)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	133 252	123 290	53 339	40.0%	29 258	22.0%	30 873	25.0%	4 312	3.5%	117 783	95.5%	10 962	103.7%	(60.7%)
Property rates	23 407	15 792	8 639	36.9%	2 030	8.7%	2 029	12.9%	2 029	12.9%	14 728	93.3%	10 391	138.3%	(80.5%)
Property rates - penalties and collection charges	4 975	2 411	-	-	588	11.8%	580	24.0%	-	-	1 168	48.4%	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 602	1 602	405	25.3%	404	25.2%	431	26.9%	413	25.8%	1 654	103.2%	127	83.6%	225.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	177	164	16	8.9%	12	6.5%	36	21.9%	31	18.9%	94	57.3%	21	61.1%	44.7%
Interest earned - external investments	512	1 187	323	63.0%	263	51.5%	271	22.8%	283	23.8%	1 140	96.0%	(15)	75.8%	(1 946.1%)
Interest earned - outstanding debtors	-	-	497	-	-	-	-	-	356	-	854	-	828	-	(57.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	71	379	19	26.7%	18	25.1%	17	4.4%	20	5.3%	74	19.5%	13	99.8%	56.9%
Licences and permits	1 010	640	191	18.9%	136	13.5%	196	30.6%	157	24.6%	680	106.2%	57	85.7%	176.6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	100 870	100 720	43 134	42.8%	25 734	25.5%	27 241	27.0%	894	.9%	97 003	96.3%	(562)	97.6%	(259.0%)
Other own revenue	628	394	115	18.3%	73	11.6%	72	18.3%	127	32.3%	388	98.5%	132	93.8%	(3.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	(29)	-	(100.0%)
Operating Expenditure	124 449	117 909	24 361	19.6%	30 058	24.2%	22 402	19.0%	28 257	24.0%	105 078	89.1%	25 124	91.9%	12.5%
Employee related costs	49 591	49 823	11 034	22.3%	14 299	28.8%	11 990	24.1%	12 232	24.6%	49 555	99.5%	10 905	100.9%	12.2%
Remuneration of councillors	11 052	11 425	2 675	24.2%	2 659	24.1%	2 656	23.3%	3 250	28.4%	11 240	98.4%	2 650	94.4%	22.6%
Debt impairment	1 272	1 272	-	-	-	-	-	-	-	-	-	-	-	20.3%	-
Depreciation and asset impairment	10 588	8 588	-	-	-	-	-	-	-	-	-	-	-	5.8%	-
Finance charges	462	45	14	2.9%	12	2.6%	10	23.1%	9	20.1%	45	99.9%	15	90.0%	(38.6%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	98	-	-	-	-	-	98	-	-	-	-
Contracted services	15 632	15 041	1 607	10.3%	5 194	33.2%	1 481	9.8%	1 441	9.6%	9 724	64.7%	1 695	53.6%	(15.0%)
Transfers and grants	122	141	83	68.3%	35	28.9%	45	32.3%	125	88.6%	289	205.2%	34	115.9%	261.4%
Other expenditure	35 730	31 575	8 947	25.0%	7 760	21.7%	6 203	19.6%	11 200	35.5%	34 110	108.0%	9 825	123.1%	14.0%
Loss on disposal of PPE	-	-	-	-	-	-	16	-	-	-	16	-	-	-	-
Surplus/(Deficit)	8 803	5 381	28 979		(800)		8 471		(23 945)		12 705		(14 161)		
Transfers recognised - capital	45 679	45 679	5 413	11.8%	18 599	40.7%	6 543	14.3%	7 332	16.1%	37 887	82.9%	6 600	101.5%	11.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	54 482	51 060	34 391		17 800		15 014		(16 612)		50 593		(7 561)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	54 482	51 060	34 391		17 800		15 014		(16 612)		50 593		(7 561)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	54 482	51 060	34 391		17 800		15 014		(16 612)		50 593		(7 561)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	54 482	51 060	34 391		17 800		15 014		(16 612)		50 593		(7 561)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	57 938	49 543	7 030	12.1%	16 602	28.7%	7 023	14.2%	6 873	13.9%	37 528	75.7%	10 046	77.3%	(31.6%)
National Government	45 679	45 679	6 735	14.7%	16 359	35.8%	6 640	14.5%	6 076	13.3%	35 810	78.4%	9 931	102.7%	(38.8%)
Provincial Government	-	-	225	-	175	-	-	-	-	-	400	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	45 679	45 679	6 960	15.2%	16 534	36.2%	6 640	14.5%	6 076	13.3%	36 210	79.3%	9 931	103.9%	(38.8%)
Borrowing	7 950	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 309	3 864	70	1.6%	68	1.6%	383	9.9%	797	20.6%	1 318	34.1%	115	4.3%	595.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	57 938	49 543	7 030	12.1%	16 602	28.7%	7 023	14.2%	6 873	13.9%	37 528	75.7%	10 046	77.3%	(31.6%)
Governance and Administration	2 048	1 953	10	.5%	30	1.4%	248	12.7%	781	40.0%	1 069	54.7%	98	62.0%	693.5%
Executive & Council	1 075	955	-	-	30	2.8%	-	-	667	69.8%	696	72.9%	98	26.7%	577.2%
Budget & Treasury Office	176	216	-	-	-	-	21	9.7%	107	49.5%	128	59.2%	-	256.6%	(100.0%)
Corporate Services	797	782	10	1.3%	-	-	227	29.0%	8	1.0%	245	31.3%	-	350.3%	(100.0%)
Community and Public Safety	7 601	326	26	.3%	-	-	28	8.6%	1	.3%	55	16.9%	-	36.1%	(100.0%)
Community & Social Services	1 136	136	26	2.3%	-	-	28	20.6%	1	.8%	55	40.5%	-	34.4%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	6 465	190	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	46 339	46 164	6 994	15.1%	16 572	35.8%	6 747	14.6%	6 091	13.2%	36 404	78.9%	9 070	75.6%	(32.8%)
Planning and Development	210	45 889	33	15.9%	38	18.1%	2	-	6	-	79	.2%	16	.1%	(64.5%)
Road Transport	46 129	275	6 960	15.1%	16 534	35.8%	6 745	2 452.8%	6 085	2 212.7%	36 325	13 209.0%	9 054	24 296.4%	(32.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 950	1 100	-	-	-	-	-	-	-	-	-	-	877	1 723.3%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	877	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 950	1 100	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	164 583	169 191	72 140	43.8%	48 406	29.4%	43 908	26.0%	3 265	1.9%	167 720	99.1%	6 410	102.5%	(49.1%)
Property rates, penalties and collection charges	14 675	13 176	1 569	10.7%	7 360	50.2%	1 661	12.6%	1 813	13.8%	12 404	94.1%	1 894	97.6%	(4.3%)
Service charges	961	478	176	18.3%	188	19.6%	273	57.1%	219	45.9%	856	179.1%	169	93.7%	29.9%
Other revenue	1 886	7 951	1 918	101.7%	1 895	100.5%	409	5.1%	947	11.9%	5 168	65.0%	4 252	277.5%	(77.7%)
Government - operating	100 870	100 720	41 788	41.4%	24 302	24.1%	26 376	26.2%	-	-	92 466	91.8%	-	99.4%	-
Government - capital	45 679	45 679	26 367	57.7%	14 402	31.5%	14 919	32.7%	-	-	55 688	121.9%	-	100.0%	-
Interest	512	1 187	323	63.0%	259	50.6%	271	22.8%	286	24.1%	1 138	95.9%	96	-	198.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(107 494)	(112 285)	(30 683)	28.5%	(29 845)	27.8%	(28 474)	25.4%	(26 705)	23.8%	(115 707)	103.0%	(21 169)	117.8%	26.2%
Suppliers and employees	(107 032)	(112 240)	(30 669)	28.7%	(29 833)	27.9%	(28 464)	25.4%	(26 696)	23.8%	(115 662)	103.0%	(21 154)	117.8%	26.2%
Finance charges	(462)	(45)	(14)	2.9%	(12)	2.6%	(10)	23.2%	(9)	20.0%	(45)	99.8%	(15)	89.8%	(38.6%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	57 089	56 906	41 458	72.6%	18 561	32.5%	15 434	27.1%	(23 440)	(41.2%)	52 013	91.4%	(14 758)	75.3%	58.8%
Cash Flow from Investing Activities															
Receipts	-	-	476	-	-	-	3 040	-	-	-	3 516	-	1 913	88.4%	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	476	-	-	-	3 040	-	-	-	3 516	-	1 913	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(57 938)	(49 543)	(9 662)	16.7%	(18 692)	32.3%	(5 681)	11.5%	(6 495)	13.1%	(40 530)	81.8%	(8 538)	95.0%	(23.9%)
Capital assets	(57 938)	(49 543)	(9 662)	16.7%	(18 692)	32.3%	(5 681)	11.5%	(6 495)	13.1%	(40 530)	81.8%	(8 538)	95.0%	(23.9%)
Net Cash from/(used) Investing Activities	(57 938)	(49 543)	(9 185)	15.9%	(18 692)	32.3%	(2 641)	5.3%	(6 495)	13.1%	(37 014)	74.7%	(6 625)	96.6%	(2.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 102)	(3 027)	(68)	6.2%	(69)	6.3%	(71)	2.3%	(72)	2.4%	(281)	9.3%	(67)	107.8%	8.9%
Repayment of borrowing	(1 102)	(3 027)	(68)	6.2%	(69)	6.3%	(71)	2.3%	(72)	2.4%	(281)	9.3%	(67)	107.8%	8.9%
Net Cash from/(used) Financing Activities	(1 102)	(3 027)	(68)	6.2%	(69)	6.3%	(71)	2.3%	(72)	2.4%	(281)	9.3%	(67)	(724.5%)	8.9%
Net Increase/(Decrease) in cash held	(1 951)	4 336	32 204	(1 650.4%)	(200)	10.3%	12 722	293.4%	(30 007)	(692.1%)	14 718	339.4%	(21 449)	(2.8%)	39.9%
Cash/cash equivalents at the year begin:	10 430	960	956	9.2%	33 160	317.9%	32 960	3 433.3%	45 682	4 758.5%	956	99.6%	21 961	99.4%	108.0%
Cash/cash equivalents at the year end:	8 479	5 296	33 160	391.1%	32 960	388.7%	45 682	862.6%	15 674	296.0%	15 674	296.0%	512	4.9%	2 961.4%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	69	.4%	296	1.8%	207	1.2%	16 111	96.6%	16 683	66.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	79	1.0%	107	1.3%	65	.8%	7 732	96.9%	7 982	31.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	5	4.1%	3	2.3%	1	.8%	121	92.8%	131	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	292	100.0%	292	1.2%	-	-	-	-
Total By Income Source	153	.6%	406	1.6%	273	1.1%	24 255	96.7%	25 087	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	64	.6%	62	.6%	56	.5%	10 624	98.3%	10 805	43.1%	-	-	-	-
Commercial	(733)	14.1%	(433)	8.3%	(583)	11.2%	(3 452)	66.4%	(5 201)	(20.7%)	-	-	-	-
Households	814	2.8%	784	2.7%	806	2.7%	27 018	91.8%	29 423	117.3%	-	-	-	-
Other	8	(.1%)	(6)	.1%	(6)	.1%	(9 935)	100.0%	(9 940)	(39.6%)	-	-	-	-
Total By Customer Group	153	.6%	406	1.6%	273	1.1%	24 255	96.7%	25 087	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	4 377	100.0%	4 377	45.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	657	100.0%	-	-	-	-	-	-	657	6.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	982	100.0%	-	-	-	-	-	-	982	10.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 659	96.7%	17	.6%	51	1.8%	22	.8%	2 749	28.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	521	54.4%	-	-	-	-	437	45.6%	958	9.8%
Total	4 820	49.6%	17	.2%	51	.5%	4 836	49.7%	9 723	100.0%

Contact Details

Municipal Manager	Mr B E Ntanzi	035 831 7500 ext7504
Financial Manager	Mr M P E Mthembu	035 831 7519

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ULUNDI (KZN266)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	246 427	259 952	93 269	37.8%	53 959	21.9%	44 737	17.2%	44 493	17.1%	236 458	91.0%	18 173	77.8%	144.8%
Property rates	45 766	52 533	36 826	80.5%	4 997	10.9%	4 310	8.2%	31 506	60.0%	77 639	147.8%	2 719	82.2%	1 058.8%
Property rates - penalties and collection charges	904	904	-	-	(2)	(.2%)	(338)	(37.4%)	10	1.1%	(330)	(36.5%)	-	80.4%	(100.0%)
Service charges - electricity revenue	72 969	77 597	6 298	8.6%	13 357	18.3%	8 747	11.3%	9 646	12.4%	38 048	49.0%	9 961	50.2%	(3.2%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	6 416	5 890	496	7.7%	1 443	22.5%	1 502	25.5%	1 414	24.0%	4 854	82.4%	3 063	120.2%	(53.8%)
Service charges - other	-	-	982	-	-	-	1	-	-	-	983	-	318	-	(100.0%)
Rental of facilities and equipment	600	651	218	36.4%	187	31.2%	238	36.5%	214	32.8%	857	131.6%	189	168.6%	13.3%
Interest earned - external investments	250	500	200	80.1%	144	57.5%	150	30.0%	209	41.8%	703	140.6%	360	315.2%	(41.9%)
Interest earned - outstanding debtors	-	-	21	-	10	-	-	-	-	-	31	-	0	-	(100.0%)
Dividends received	-	-	-	-	-	-	0	-	-	-	0	-	-	-	-
Fines	3 405	3 405	632	18.6%	410	12.0%	1 139	33.4%	1 818	53.4%	3 999	117.4%	565	121.3%	221.6%
Licences and permits	2 547	2 547	598	23.5%	622	24.4%	634	24.9%	1 051	41.3%	2 905	114.0%	499	75.4%	110.6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	106 031	106 030	44 284	41.8%	32 494	30.6%	27 741	26.2%	(7)	-	104 512	98.6%	(47)	89.6%	(85.0%)
Other own revenue	3 103	3 157	2 714	87.5%	296	9.6%	615	19.5%	(2 034)	(64.4%)	1 592	50.4%	(448)	233.8%	353.6%
Gains on disposal of PPE	4 436	6 736	-	-	-	-	-	-	666	9.9%	666	9.9%	994	-	(33.0%)
Operating Expenditure	349 181	332 322	53 286	15.3%	85 298	24.4%	46 278	13.9%	87 279	26.3%	272 140	81.9%	54 655	67.4%	59.7%
Employee related costs	80 075	104 814	18 322	22.9%	20 291	25.3%	21 045	20.1%	10 132	9.7%	69 790	66.6%	19 405	101.2%	(47.8%)
Remuneration of councillors	13 239	-	2 397	18.1%	2 744	20.7%	2 795	-	2 124	-	10 059	-	2 294	65.0%	(7.4%)
Debt impairment	6 903	6 903	-	-	-	-	-	-	-	-	-	-	135	2.1%	(100.0%)
Depreciation and asset impairment	70 089	70 089	106	.2%	13 722	19.6%	-	-	(28 018)	(40.0%)	(14 190)	(20.2%)	263	.5%	(10 773.0%)
Finance charges	150	160	578	385.1%	-	-	-	-	-	-	578	361.0%	4	3.9%	(100.0%)
Bulk purchases	58 472	58 472	13 899	23.8%	24 630	42.1%	4 912	8.4%	4 389	7.5%	47 831	81.8%	10 806	77.8%	(59.4%)
Other Materials	85	86	17	20.5%	1 174	1 381.3%	67	78.5%	5	5.9%	1 264	1 470.1%	19	28.5%	(73.3%)
Contracted services	70 609	71 846	6 757	9.6%	5 294	7.5%	5 628	7.8%	2 511	3.5%	20 190	28.1%	10 108	49.2%	(75.2%)
Transfers and grants	-	-	3 094	-	-	-	-	-	-	-	3 094	-	2 132	-	(100.0%)
Other expenditure	49 560	19 953	8 115	16.4%	16 453	33.2%	11 831	59.3%	96 067	481.5%	132 466	663.9%	9 490	186.7%	912.3%
Loss on disposal of PPE	-	-	-	-	990	-	-	-	69	-	1 059	-	-	-	(100.0%)
Surplus/(Deficit)	(102 755)	(72 371)	39 983		(31 338)		(1 541)		(42 786)		(35 682)		(36 482)		
Transfers recognised - capital	34 610	-	-	-	-	-	21 150	-	-	-	21 150	-	5 247	41.6%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(68 145)	(72 371)	39 983		(31 338)		19 610		(42 786)		(14 532)		(31 235)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(68 145)	(72 371)	39 983		(31 338)		19 610		(42 786)		(14 532)		(31 235)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(68 145)	(72 371)	39 983		(31 338)		19 610		(42 786)		(14 532)		(31 235)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(68 145)	(72 371)	39 983		(31 338)		19 610		(42 786)		(14 532)		(31 235)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	34 610	24 500	7 937	22.9%	2 537	7.3%	4 293	17.5%	6 287	25.7%	21 053	85.9%	3 856	66.6%	63.0%
National Government	34 000	23 500	7 937	23.3%	2 537	7.5%	2 687	11.4%	6 287	26.8%	19 447	82.8%	982	58.5%	540.0%
Provincial Government	-	1 000	-	-	-	-	1 606	160.6%	-	-	1 606	160.6%	2 874	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 000	24 500	7 937	23.3%	2 537	7.5%	4 293	17.5%	6 287	25.7%	21 053	85.9%	3 856	66.6%	63.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	610	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	34 610	24 500	7 937	22.9%	2 537	7.3%	4 293	17.5%	6 287	25.7%	21 053	85.9%	3 856	66.6%	63.0%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	12 564	12 954	4 470	35.6%	1 019	8.1%	1 557	12.0%	4 477	34.6%	11 523	89.0%	3 318	-	34.9%
Community & Social Services	11 954	11 954	4 470	37.4%	1 019	8.5%	1 557	13.0%	4 477	37.5%	11 523	96.4%	3 318	-	34.9%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	610	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 046	6 546	-	-	-	-	184	2.8%	-	-	184	2.8%	-	60.5%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	17 046	6 546	-	-	-	-	184	2.8%	-	-	184	2.8%	-	60.5%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	5 000	5 000	3 467	69.3%	1 518	30.4%	2 552	51.0%	1 809	36.2%	9 346	186.9%	538	36.5%	236.1%
Electricity	5 000	5 000	3 467	69.3%	1 518	30.4%	2 552	51.0%	1 809	36.2%	9 346	186.9%	538	36.5%	236.1%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	223 076	238 177	101 720	45.6%	65 775	29.5%	66 959	28.1%	10 742	4.5%	245 195	102.9%	23 966	100.2%	(55.2%)
Property rates, penalties and collection charges	28 142	28 233	9 952	35.4%	15 317	54.4%	3 923	13.9%	3 123	11.1%	32 315	114.5%	12 258	165.3%	(74.5%)
Service charges	44 389	57 208	8 096	18.2%	16 281	36.7%	9 187	16.1%	7 106	12.4%	40 670	71.1%	10 106	150.8%	(29.7%)
Other revenue	9 655	42 280	36 015	373.0%	1 536	15.9%	4 164	9.8%	304	.7%	42 018	99.4%	1 511	77.0%	(79.9%)
Government - operating	106 030	76 456	43 962	41.5%	32 494	30.6%	27 741	36.3%	-	-	104 197	136.3%	-	89.8%	-
Government - capital	34 610	33 500	3 500	10.1%	-	-	21 150	63.1%	-	-	24 650	73.6%	-	59.5%	-
Interest	250	500	194	77.7%	147	58.7%	794	158.8%	209	41.8%	1 344	268.8%	90	187.0%	132.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(266 106)	(242 073)	(45 022)	16.9%	(70 511)	26.5%	(42 574)	17.6%	21 763	(9.0%)	(136 345)	56.3%	(55 224)	71 950.7%	(139.4%)
Suppliers and employees	(265 956)	(242 042)	(44 991)	16.9%	(70 511)	26.5%	(42 574)	17.6%	21 763	(9.0%)	(136 314)	56.3%	(55 224)	63 209.0%	(139.4%)
Finance charges	(150)	(31)	(31)	20.5%	-	-	-	-	-	-	(31)	100.0%	-	3 597 234.0%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	132 961.7%	-
Net Cash from/(used) Operating Activities	(43 030)	(3 896)	56 698	(131.8%)	(4 736)	11.0%	24 385	(626.0%)	32 504	(834.4%)	108 851	(2 794.1%)	(31 259)	(16.7%)	(204.0%)
Cash Flow from Investing Activities															
Receipts	4 436	-	-	-	-	-	-	-	300	-	300	-	1 283	-	(76.6%)
Proceeds on disposal of PPE	4 436	-	-	-	-	-	-	-	300	-	300	-	1 283	-	(76.6%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(34 610)	-	(15 990)	46.2%	(9 749)	28.2%	(5 458)	-	(23 484)	-	(54 682)	-	(7 585)	-	209.6%
Capital assets	(34 610)	-	(15 990)	46.2%	(9 749)	28.2%	(5 458)	-	(23 484)	-	(54 682)	-	(7 585)	-	209.6%
Net Cash from/(used) Investing Activities	(30 174)	-	(15 990)	53.0%	(9 749)	32.3%	(5 458)	-	(23 184)	-	(54 382)	-	(6 302)	-	267.9%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(73 204)	(3 896)	40 707	(55.6%)	(14 485)	19.8%	18 927	(485.9%)	9 320	(239.2%)	54 469	(1 398.2%)	(37 561)	(34.1%)	(124.8%)
Cash/cash equivalents at the year begin:	170 194	-	6 419	3.8%	47 127	27.7%	32 641	-	51 568	-	6 419	-	(29 212)	100.0%	(276.5%)
Cash/cash equivalents at the year end:	96 990	(3 896)	47 127	48.6%	32 641	33.7%	51 568	(1 323.7%)	60 888	(1 563.0%)	60 888	(1 563.0%)	(66 773)	(33.0%)	(191.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	3 128	100.0%	3 128	3.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(5)	(.1%)	1 014	12.0%	611	7.2%	6 859	80.9%	8 479	8.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 601	2.3%	713	1.0%	492	.7%	67 434	96.0%	70 241	70.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	2 250	100.0%	2 250	2.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	510	4.0%	385	3.0%	220	1.7%	11 646	91.3%	12 761	12.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	34	7.9%	17	4.0%	34	8.0%	344	80.1%	430	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5	.2%	(31)	(1.5%)	(483)	(23.4%)	2 579	124.7%	2 069	2.1%	-	-	-	-
Total By Income Source	2 145	2.2%	2 098	2.1%	874	.9%	94 240	94.8%	99 357	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 145	2.2%	2 098	2.1%	874	.9%	94 240	94.8%	99 357	100.0%	-	-	-	-
Total By Customer Group	2 145	2.2%	2 098	2.1%	874	.9%	94 240	94.8%	99 357	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	4 888	10.6%	4 545	9.8%	-	-	36 867	79.6%	46 300	100.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	13	100.0%	-	-	-	-	-	-	13	-
Total	4 902	10.6%	4 545	9.8%	-	-	36 867	79.6%	46 314	100.0%

Contact Details

Municipal Manager	Mr N Mahlaba	035 874 5136
Financial Manager	Mr M J Mhlongo	035 874 5102

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ZULULAND (DC26)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	532 184	524 532	132 824	25.0%	111 174	20.9%	99 501	19.0%	9 879	1.9%	353 377	67.4%	39 845	77.9%	(75.2%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	21 949	21 949	4 849	22.1%	6 882	31.4%	14 503	66.1%	6 569	29.9%	32 804	149.5%	5 326	63.4%	23.3%
Service charges - sanitation revenue	7 348	7 348	1 850	25.2%	2 213	30.1%	-	-	2 110	28.7%	6 173	84.0%	6 650	-	(68.3%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	65	65	-	-	32	48.9%	64	98.5%	57	87.2%	152	234.6%	31	115.0%	84.7%
Interest earned - external investments	8 581	2 581	700	8.2%	183	2.1%	355	13.7%	786	30.5%	2 024	78.4%	1 801	55.2%	(56.4%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	312 569	312 569	125 063	40.0%	101 636	32.5%	83 038	26.6%	-	-	309 736	99.1%	29 432	115.8%	(100.0%)
Other own revenue	181 672	180 020	362	.2%	228	.1%	1 541	.9%	356	.2%	2 488	1.4%	(3 395)	(1.3%)	(110.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	514 170	497 501	112 249	21.8%	135 142	26.3%	122 313	24.6%	128 572	25.8%	498 276	100.2%	149 129	108.7%	(13.8%)
Employee related costs	142 395	142 395	36 049	25.3%	36 846	25.9%	36 415	25.6%	37 091	26.0%	146 401	102.8%	29 306	98.9%	26.6%
Remuneration of councillors	6 467	6 467	1 471	22.7%	1 484	23.0%	1 474	22.8%	1 792	27.7%	6 221	96.2%	1 386	98.7%	29.3%
Debt impairment	3 594	3 594	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	45 618	45 618	-	-	17 370	38.1%	10 333	22.7%	7 422	16.3%	35 125	77.0%	4 749	74.1%	56.3%
Finance charges	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	84 865	84 865	16 721	19.7%	14 658	17.3%	23 821	28.1%	8 783	10.3%	63 984	75.4%	32 958	100.0%	(73.4%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	72 233	72 233	10 753	14.9%	15 833	21.9%	12 461	17.3%	11 523	16.0%	50 570	70.0%	18 125	94.7%	(36.4%)
Transfers and grants	1 981	1 981	-	-	-	-	-	-	150	7.6%	150	7.6%	1 679	94.3%	(91.1%)
Other expenditure	157 006	140 348	47 255	30.1%	48 950	31.2%	37 808	26.9%	61 811	44.0%	195 824	139.5%	60 926	138.4%	1.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	18 014	27 031	20 575		(23 968)		(22 812)		(118 694)		(144 898)		(109 284)		
Transfers recognised - capital	336 994	330 457	103 929	30.8%	120 635	35.8%	98 681	29.9%	15 355	4.6%	338 600	102.5%	(3 897)	95.2%	(494.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	184	-	184	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	355 008	357 488	124 504		96 668		75 869		(103 156)		193 885		(113 182)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	355 008	357 488	124 504		96 668		75 869		(103 156)		193 885		(113 182)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	355 008	357 488	124 504		96 668		75 869		(103 156)		193 885		(113 182)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	355 008	357 488	124 504		96 668		75 869		(103 156)		193 885		(113 182)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	355 008	357 488	69 737	19.6%	52 943	14.9%	55 492	15.5%	51 971	14.5%	230 144	64.4%	50 114	81.3%	3.7%
National Government	336 993	329 993	69 461	20.6%	51 444	15.3%	54 061	16.4%	33 446	10.1%	208 412	63.2%	49 200	86.2%	(32.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	336 993	329 993	69 461	20.6%	51 444	15.3%	54 061	16.4%	33 446	10.1%	208 412	63.2%	49 200	86.8%	(32.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 015	27 495	276	1.5%	1 499	8.3%	1 431	5.2%	18 525	67.4%	21 731	79.0%	914	23.2%	1 926.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	355 008	357 488	69 737	19.6%	52 943	14.9%	55 492	15.5%	51 971	14.5%	230 144	64.4%	50 114	81.3%	3.7%
Governance and Administration	9 015	14 175	276	3.1%	1 230	13.6%	214	1.5%	898	6.3%	2 618	18.5%	949	43.0%	(5.3%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	127	1.2%	(100.0%)
Budget & Treasury Office	2 879	2 879	203	7.0%	264	9.2%	214	7.4%	159	5.5%	840	29.2%	443	14.3%	(64.0%)
Corporate Services	6 136	11 296	73	1.2%	966	15.7%	-	-	739	6.5%	1 778	15.7%	379	106.7%	95.0%
Community and Public Safety	1 500	1 500	-	-	15	1.0%	759	50.6%	163	10.9%	937	62.5%	-	836.6%	(100.0%)
Community & Social Services	1 500	1 500	-	-	15	1.0%	759	50.6%	163	10.9%	937	62.5%	-	836.6%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 167	2 167	146	6.8%	165	7.6%	793	36.6%	724	33.4%	1 828	84.4%	481	140.9%	50.4%
Planning and Development	2 167	2 167	146	6.8%	165	7.6%	793	36.6%	724	33.4%	1 828	84.4%	481	140.9%	50.4%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	342 326	339 646	69 315	20.2%	51 534	15.1%	53 726	15.8%	50 186	14.8%	224 760	66.2%	48 684	77.2%	3.1%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	342 326	339 646	69 315	20.2%	51 534	15.1%	53 726	15.8%	50 186	14.8%	224 760	66.2%	48 684	77.2%	3.1%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	681 951	668 951	236 753	34.7%	231 809	34.0%	198 181	29.6%	22 886	3.4%	689 629	103.1%	3 314	99.2%	590.6%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	21 973	21 973	6 699	30.5%	9 095	41.4%	14 503	66.0%	6 333	28.8%	36 630	166.7%	6 733	120.4%	(5.9%)
Other revenue	1 834	1 834	362	19.7%	259	14.1%	1 605	87.5%	413	22.5%	2 639	143.9%	1 320	56.1%	(68.7%)
Government - operating	312 569	312 569	125 063	40.0%	101 636	32.5%	83 038	26.6%	15 355	4.9%	325 091	104.0%	(9 636)	102.8%	(259.3%)
Government - capital	336 994	329 994	103 929	30.8%	120 635	35.8%	98 681	29.9%	-	-	323 245	98.0%	3 897	97.4%	(100.0%)
Interest	8 581	2 581	700	8.2%	183	2.1%	355	13.7%	786	30.5%	2 024	78.4%	1 000	49.5%	(21.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(429 892)	(413 212)	(112 249)	26.1%	(117 771)	27.4%	(120 842)	29.2%	(127 793)	30.9%	(478 655)	115.8%	(121 163)	109.0%	5.5%
Suppliers and employees	(427 900)	(411 231)	(112 249)	26.2%	(117 771)	27.5%	(120 842)	29.4%	(127 643)	31.0%	(478 505)	116.4%	(121 163)	109.5%	5.3%
Finance charges	(11)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 981)	(1 981)	-	-	-	-	-	-	(150)	7.6%	(150)	7.6%	-	7.7%	(100.0%)
Net Cash from/(used) Operating Activities	252 059	255 739	124 504	49.4%	114 038	45.2%	77 339	30.2%	(104 907)	(41.0%)	210 974	82.5%	(117 849)	84.6%	(11.0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(355 007)	(357 487)	-	-	(52 943)	14.9%	(51 302)	14.4%	(34 099)	9.5%	(138 344)	38.7%	(50 297)	67.6%	(32.2%)
Capital assets	(355 007)	(357 487)	-	-	(52 943)	14.9%	(51 302)	14.4%	(34 099)	9.5%	(138 344)	38.7%	(50 297)	67.6%	(32.2%)
Net Cash from/(used) Investing Activities	(355 007)	(357 487)	-	-	(52 943)	14.9%	(51 302)	14.4%	(34 099)	9.5%	(138 344)	38.7%	(50 297)	67.5%	(32.2%)
Cash Flow from Financing Activities															
Receipts	(45)	(45)	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(45)	(45)	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(45)	(45)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(102 993)	(101 793)	124 504	(120.9%)	61 095	(59.3%)	26 037	(25.6%)	(139 006)	136.6%	72 630	(71.4%)	(168 146)	23.0%	(17.3%)
Cash/cash equivalents at the year begin:	151 122	(5 499)	(5 499)	(3.6%)	119 004	78.7%	180 099	(3 275.1%)	206 136	(3 748.6%)	(5 499)	100.0%	232 652	34.5%	(11.4%)
Cash/cash equivalents at the year end:	48 129	(107 292)	119 004	247.3%	180 099	374.2%	206 136	(192.1%)	67 130	(62.6%)	67 130	(62.6%)	64 506	42.7%	4.1%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 282	6.8%	1 287	2.7%	43 965	90.6%	-	-	48 535	75.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 170	7.4%	431	2.7%	14 231	89.9%	-	-	15 831	24.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	4 452	6.9%	1 718	2.7%	58 196	90.4%	-	-	64 366	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 163	23.7%	373	7.6%	3 373	68.7%	-	-	4 909	7.6%	-	-	-	-
Commercial	909	24.2%	264	7.0%	2 584	68.8%	-	-	3 757	5.8%	-	-	-	-
Households	2 379	4.3%	1 081	1.9%	52 238	93.8%	-	-	55 699	86.5%	-	-	-	-
Other	0	100.0%	-	-	-	-	-	-	0	-	-	-	-	-
Total By Customer Group	4 452	6.9%	1 718	2.7%	58 196	90.4%	-	-	64 366	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	894	89.1%	-	-	109	10.9%	-	-	1 003	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	894	89.1%	-	-	109	10.9%	-	-	1 003	100.0%

Contact Details

Municipal Manager	Mr J H de Klerk	035 874 5504
Financial Manager	S B Nkosi	035 874 5506

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLABUYALINGANA (KZN271)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	116 739	139 680	48 210	41.3%	42 455	36.4%	33 826	24.2%	9 868	7.1%	134 359	96.2%	10 132	103.9%	(2.6%)
Property rates	15 297	28 250	8 311	54.3%	8 311	54.3%	6 904	24.4%	6 017	21.3%	29 544	104.6%	3 667	101.8%	64.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	80	80	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	20	-	13	-	20	-	20	-	73	-	40	-	(49.9%)
Rental of facilities and equipment	49	129	7	13.3%	7	14.3%	7	5.5%	59	45.7%	80	61.6%	5	88.1%	1 089.5%
Interest earned - external investments	4 106	4 833	1 219	29.7%	1 298	31.6%	1 219	25.2%	1 238	25.6%	4 974	102.9%	1 315	89.3%	(5.8%)
Interest earned - outstanding debtors	-	750	427	-	970	-	(269)	(35.9%)	199	26.5%	1 326	176.8%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	450	400	278	61.7%	295	65.6%	123	30.9%	264	65.9%	960	240.0%	84	133.8%	215.4%
Licences and permits	3 469	3 769	980	28.2%	955	27.5%	993	26.3%	932	24.7%	3 859	102.4%	922	111.8%	1.1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	93 146	93 728	36 927	39.6%	30 470	32.7%	24 764	26.4%	1 036	1.1%	93 198	99.4%	-	95.6%	(100.0%)
Other own revenue	142	7 741	42	29.9%	136	95.8%	64	.8%	103	1.3%	345	4.5%	4 099	5 087.6%	(97.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	104 733	120 153	18 980	18.1%	30 903	29.5%	32 605	27.1%	22 948	19.1%	105 436	87.8%	18 428	71.5%	24.5%
Employee related costs	32 830	35 431	6 766	20.6%	7 886	24.0%	7 531	21.3%	7 456	21.0%	29 639	83.7%	6 503	83.5%	14.6%
Remuneration of councillors	8 364	8 364	1 917	22.9%	1 874	22.4%	1 908	22.8%	2 320	27.7%	8 018	95.9%	1 259	89.7%	84.3%
Debt impairment	2 700	2 700	-	-	-	-	6 143	227.5%	-	-	6 143	227.5%	-	-	-
Depreciation and asset impairment	7 738	7 738	-	-	5 789	74.8%	-	-	-	-	5 789	74.8%	-	-	-
Finance charges	-	105	-	-	-	-	5	4.6%	-	-	5	4.6%	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	0	-	-	-	0	-	-	-	-
Contracted services	36 851	3 947	904	2.5%	1 521	4.1%	1 268	32.1%	20	.5%	3 714	94.1%	952	63.2%	(97.9%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	16 250	61 868	9 392	57.8%	13 833	85.1%	15 750	25.5%	13 153	21.3%	52 128	84.3%	9 714	78.6%	35.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	12 006	19 527	29 230		11 552		1 221		(13 080)		28 923		(8 296)		
Transfers recognised - capital	34 590	37 803	3 028	8.8%	13 122	37.9%	15 484	41.0%	5 524	14.6%	37 158	98.3%	525	101.7%	952.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	46 596	57 329	32 258		24 674		16 705		(7 556)		66 081		(7 771)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	46 596	57 329	32 258		24 674		16 705		(7 556)		66 081		(7 771)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	46 596	57 329	32 258		24 674		16 705		(7 556)		66 081		(7 771)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	46 596	57 329	32 258		24 674		16 705		(7 556)		66 081		(7 771)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	53 703	57 329	7 252	13.5%	11 746	21.9%	16 143	28.2%	14 750	25.7%	49 891	87.0%	14 467	84.8%	2.0%
National Government	32 490	34 990	5 062	15.6%	11 135	34.3%	13 049	37.3%	5 823	16.6%	35 069	100.2%	14 467	100.1%	(59.7%)
Provincial Government	2 100	1 575	-	-	-	-	1 324	84.0%	224	14.2%	1 547	98.3%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 590	36 565	5 062	14.6%	11 135	32.2%	14 373	39.3%	6 047	16.5%	36 616	100.1%	14 467	108.7%	(58.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 113	20 764	2 190	11.5%	612	3.2%	1 770	8.5%	8 703	41.9%	13 275	63.9%	-	26.1%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	53 703	57 329	7 252	13.5%	11 746	21.9%	16 143	28.2%	14 750	25.7%	49 891	87.0%	14 467	84.8%	2.0%
Governance and Administration	555	1 065	86	15.4%	56	10.1%	107	10.1%	261	24.5%	510	47.9%	626	88.7%	(58.3%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	35	26.8%	(100.0%)
Budget & Treasury Office	455	775	-	-	-	-	17	2.2%	-	-	17	2.2%	547	102.0%	(100.0%)
Corporate Services	100	290	86	85.5%	56	56.2%	90	31.1%	261	90.0%	493	169.9%	44	70.9%	494.9%
Community and Public Safety	170	-	-	-	-	-	146	-	413	-	560	-	-	16.0%	(100.0%)
Community & Social Services	20	-	-	-	-	-	87	-	366	-	453	-	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	150	-	-	-	-	-	59	-	48	-	107	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	52 978	55 992	7 167	13.5%	11 690	22.1%	15 889	28.4%	14 076	25.1%	48 822	87.2%	13 841	85.6%	1.7%
Planning and Development	52 978	55 992	7 167	13.5%	11 690	22.1%	15 889	28.4%	14 076	25.1%	48 822	87.2%	13 841	85.6%	1.7%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	272	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	148 630	151 956	54 562	36.7%	47 847	32.2%	42 621	28.0%	4 040	2.7%	149 070	98.1%	10 591	105.2%	(61.9%)
Property rates, penalties and collection charges	12 595	12 036	9 608	76.3%	443	3.5%	717	6.0%	1 691	14.0%	12 459	103.5%	267	96.0%	534.0%
Service charges	80	80	30	37.9%	11	14.2%	14	17.8%	20	24.9%	76	94.8%	33	108.9%	(40.0%)
Other revenue	4 112	4 713	1 872	45.5%	1 087	26.4%	868	18.4%	1 091	23.1%	4 919	104.4%	8 451	185.6%	(87.1%)
Government - operating	93 146	93 728	38 802	41.7%	29 643	31.8%	25 027	26.7%	-	-	93 472	99.7%	525	96.3%	(100.0%)
Government - capital	34 590	36 565	3 074	8.9%	16 005	46.3%	14 986	41.0%	-	-	34 065	93.2%	-	100.0%	-
Interest	4 106	4 833	1 175	28.6%	657	16.0%	1 009	20.9%	1 238	25.6%	4 080	84.4%	1 315	132.2%	(5.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(92 585)	(119 627)	(19 693)	21.3%	(25 732)	27.8%	(22 189)	18.5%	(21 645)	18.1%	(89 259)	74.6%	(28 151)	191.6%	(23.1%)
Suppliers and employees	(92 585)	(119 627)	(19 693)	21.3%	(25 732)	27.8%	(22 189)	18.5%	(21 645)	18.1%	(89 259)	74.6%	(28 151)	191.6%	(23.1%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	56 044	32 329	34 869	62.2%	22 114	39.5%	20 433	63.2%	(17 605)	(54.5%)	59 810	185.0%	(17 560)	63.1%	.3%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(53 703)	(57 329)	(6 803)	12.7%	(14 326)	26.7%	(16 342)	28.5%	(15 376)	26.8%	(52 848)	92.2%	(16 996)	83.2%	(9.5%)
Capital assets	(53 703)	(57 329)	(6 803)	12.7%	(14 326)	26.7%	(16 342)	28.5%	(15 376)	26.8%	(52 848)	92.2%	(16 996)	83.2%	(9.5%)
Net Cash from/(used) Investing Activities	(53 703)	(57 329)	(6 803)	12.7%	(14 326)	26.7%	(16 342)	28.5%	(15 376)	26.8%	(52 848)	92.2%	(16 996)	82.9%	(9.5%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 341	(25 000)	28 065	1 198.7%	7 789	332.7%	4 090	(16.4%)	(32 982)	131.9%	6 963	(27.9%)	(34 556)	32.6%	(4.6%)
Cash/cash equivalents at the year begin:	-	71 050	71 050	-	99 115	-	106 904	150.5%	110 994	156.2%	71 050	100.0%	105 287	100.0%	5.4%
Cash/cash equivalents at the year end:	2 341	46 050	99 115	4 233.3%	106 904	4 566.0%	110 994	241.0%	78 013	169.4%	78 013	169.4%	70 731	75.7%	10.3%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 717	7.5%	1 625	7.1%	(379)	(1.7%)	19 835	87.0%	22 799	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 717	7.5%	1 625	7.1%	(379)	(1.7%)	19 835	87.0%	22 799	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	580	35.1%	580	35.1%	23	1.4%	468	28.3%	1 651	7.2%	-	-	-	-
Commercial	453	8.8%	364	7.0%	(1 083)	(20.9%)	5 439	105.1%	5 173	22.7%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	684	4.3%	681	4.3%	681	4.3%	13 928	87.2%	15 975	70.1%	-	-	-	-
Total By Customer Group	1 717	7.5%	1 625	7.1%	(379)	(1.7%)	19 835	87.0%	22 799	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 676	95.0%	(58)	(3.3%)	(117)	(6.6%)	262	14.9%	1 764	100.0%
Total	1 676	95.0%	(58)	(3.3%)	(117)	(6.6%)	262	14.9%	1 764	100.0%

Contact Details

Municipal Manager	S Bukhosini	035 592 0680
Financial Manager	N P E Myeni	035 592 0680

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: JOZINI (KZN272)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	163 117	149 357	59 683	36.6%	44 107	27.0%	33 701	22.6%	5 700	3.8%	143 189	95.9%	4 298	93.0%	32.6%
Property rates	33 211	23 884	13 750	41.4%	2 639	7.9%	2 754	11.5%	2 803	11.7%	21 946	91.9%	1 418	70.6%	97.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	5 080	5 080	1 126	22.2%	1 166	23.0%	1 165	22.9%	1 164	22.9%	4 622	91.0%	(44)	77.1%	(2 740.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 027	1 122	207	20.2%	215	20.9%	202	18.0%	202	18.0%	826	73.6%	199	94.9%	1.5%
Interest earned - external investments	3 983	1 609	302	7.6%	503	12.6%	316	19.6%	430	26.7%	1 551	96.4%	546	67.1%	(21.2%)
Interest earned - outstanding debtors	6 357	6 357	1 720	27.1%	1 535	24.2%	(30)	(.5%)	-	-	3 225	50.7%	(706)	9.3%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	296	314	43	14.4%	44	14.9%	51	16.3%	55	17.6%	193	61.5%	60	76.5%	(7.8%)
Licences and permits	500	925	200	40.0%	231	46.2%	265	28.6%	212	23.0%	908	98.2%	215	70.1%	(1.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	111 119	108 789	42 078	37.9%	36 459	32.8%	28 972	26.6%	588	.5%	108 098	99.4%	1 261	104.5%	(53.4%)
Other own revenue	1 544	531	257	16.6%	1 314	85.1%	5	1.0%	246	46.3%	1 822	343.2%	1 350	108.6%	(81.8%)
Gains on disposal of PPE	-	746	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	134 965	136 867	23 539	17.4%	26 687	19.8%	27 231	19.9%	28 811	21.1%	106 269	77.6%	32 925	96.0%	(12.5%)
Employee related costs	36 285	35 261	7 855	21.6%	9 172	25.3%	7 106	20.2%	10 238	29.0%	34 372	97.5%	8 995	121.3%	13.8%
Remuneration of councillors	11 971	11 701	2 817	23.5%	2 530	21.1%	2 298	19.6%	3 214	27.5%	10 859	92.8%	3 466	104.0%	(7.3%)
Debt impairment	5 000	5 000	-	-	-	-	-	-	-	-	-	-	30	1.1%	(100.0%)
Depreciation and asset impairment	11 055	11 055	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	5 497	5 630	1 028	18.7%	746	13.6%	531	9.4%	883	15.7%	3 189	56.6%	1 016	84.1%	(13.1%)
Transfers and grants	2 000	500	44	2.2%	366	18.3%	62	12.4%	11	2.2%	483	96.6%	(660)	169.4%	(101.6%)
Other expenditure	63 158	67 720	11 796	18.7%	13 872	22.0%	17 234	25.4%	14 465	21.4%	57 367	84.7%	20 079	86.5%	(28.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	28 151	12 489	36 143		17 419		6 470		(23 111)		36 921		(28 627)		
Transfers recognised - capital	40 169	31 916	5 193	12.9%	6 161	15.3%	4 567	14.3%	9 769	30.6%	25 690	80.5%	8 754	99.5%	11.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	68 320	44 405	41 337		23 580		11 036		(13 342)		62 611		(19 873)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	68 320	44 405	41 337		23 580		11 036		(13 342)		62 611		(19 873)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	68 320	44 405	41 337		23 580		11 036		(13 342)		62 611		(19 873)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	68 320	44 405	41 337		23 580		11 036		(13 342)		62 611		(19 873)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	71 451	60 973	9 958	13.9%	13 218	18.5%	6 353	10.4%	10 900	17.9%	40 428	66.3%	15 327	80.3%	(28.9%)
National Government	40 169	31 916	5 308	13.2%	5 912	14.7%	4 061	12.7%	7 941	24.9%	23 223	72.8%	10 090	102.3%	(21.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	1 288	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	40 169	31 916	5 308	13.2%	5 912	14.7%	4 061	12.7%	7 941	24.9%	23 223	72.8%	11 379	110.4%	(30.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	31 282	29 057	4 649	14.9%	7 305	23.4%	2 292	7.9%	2 959	10.2%	17 206	59.2%	3 949	25.3%	(25.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	71 451	60 973	9 958	13.9%	13 218	18.5%	6 353	10.4%	10 900	17.9%	40 428	66.3%	15 327	80.3%	(28.9%)
Governance and Administration	1 450	7 389	49	3.4%	4 468	308.2%	152	2.1%	270	3.7%	4 939	66.8%	591	110.5%	(54.4%)
Executive & Council	250	6 520	-	-	4 386	1 754.4%	0	-	208	3.2%	4 594	70.5%	130	189.3%	59.3%
Budget & Treasury Office	50	50	29	58.2%	-	-	-	-	-	-	29	58.2%	23	93.0%	(100.0%)
Corporate Services	1 150	819	19	1.7%	82	7.2%	152	18.5%	62	7.5%	316	38.5%	438	102.7%	(85.9%)
Community and Public Safety	25 701	25 860	352	1.4%	29	.1%	82	.3%	77	.3%	540	2.1%	430	143.7%	(82.0%)
Community & Social Services	25 251	25 784	300	1.2%	5	-	58	.2%	-	-	363	1.4%	4	177.5%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	450	76	52	11.5%	24	5.3%	24	31.2%	77	101.7%	177	232.7%	426	142.9%	(81.8%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 497	12 199	6 903	276.4%	8 592	344.0%	5 529	45.3%	8 731	71.6%	29 755	243.9%	14 297	-	(38.9%)
Planning and Development	330	80	-	-	-	-	219	274.1%	-	-	219	274.1%	84	-	(100.0%)
Road Transport	2 167	12 119	6 903	318.5%	8 592	396.4%	5 310	43.8%	8 731	72.0%	29 536	243.7%	14 213	-	(38.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	28 914	1 243	2 654	9.2%	129	.4%	590	47.5%	1 821	146.6%	5 194	418.1%	10	210.3%	19 029.3%
Electricity	27 400	-	2 632	9.6%	-	-	-	-	1 796	-	4 428	-	-	-	(100.0%)
Water	522	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	993	1 243	22	2.2%	129	13.0%	590	47.5%	25	2.0%	767	61.7%	10	69.4%	164.1%
Other	12 888	14 282	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	170 501	159 373	63 301	37.1%	45 252	26.5%	50 873	31.9%	5 696	3.6%	165 122	103.6%	5 394	90.3%	5.6%
Property rates, penalties and collection charges	12 159	12 159	6 408	52.7%	2 091	17.2%	1 667	13.7%	2 016	16.6%	12 181	100.2%	779	36.3%	158.7%
Service charges	1 597	1 597	551	34.5%	398	24.9%	550	34.5%	485	30.4%	1 985	124.3%	467	39.5%	3.9%
Other revenue	1 474	3 302	1 920	130.3%	1 526	103.5%	2 227	67.4%	2 765	83.7%	8 437	255.5%	3 430	375.7%	(19.4%)
Government - operating	111 119	108 789	45 057	40.5%	36 131	32.5%	28 205	25.9%	-	-	109 393	100.6%	-	89.2%	-
Government - capital	40 169	31 916	9 000	22.4%	4 603	11.5%	17 916	56.1%	-	-	31 519	98.8%	150	101.8%	(100.0%)
Interest	3 983	1 609	365	9.2%	504	12.6%	309	19.2%	430	26.7%	1 607	99.9%	568	28.4%	(24.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(118 911)	(120 812)	(40 784)	34.3%	(27 732)	23.3%	(28 467)	23.6%	(24 172)	20.0%	(121 155)	100.3%	(29 115)	206.7%	(17.0%)
Suppliers and employees	(116 911)	(120 312)	(40 784)	34.9%	(27 732)	23.7%	(28 467)	23.7%	(24 172)	20.1%	(121 155)	100.7%	(29 115)	212.4%	(17.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 000)	(500)	-	-	-	-	-	-	-	-	-	-	-	58.3%	-
Net Cash from/(used) Operating Activities	51 590	38 560	22 517	43.6%	17 520	34.0%	22 406	58.1%	(18 476)	(47.9%)	43 967	114.0%	(23 721)	(226.5%)	(22.1%)
Cash Flow from Investing Activities															
Receipts	-	-	14 039	-	-	-	-	-	-	-	14 039	-	(1 598)	1 384.4%	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	14 039	-	-	-	-	-	-	-	14 039	-	(1 598)	-	(100.0%)
Payments	(71 451)	(60 973)	(10 923)	15.3%	(14 984)	21.0%	(5 913)	9.7%	(10 037)	16.5%	(41 857)	68.6%	(15 588)	77.8%	(35.6%)
Capital assets	(71 451)	(60 973)	(10 923)	15.3%	(14 984)	21.0%	(5 913)	9.7%	(10 037)	16.5%	(41 857)	68.6%	(15 588)	77.8%	(35.6%)
Net Cash from/(used) Investing Activities	(71 451)	(60 973)	3 117	(4.4%)	(14 984)	21.0%	(5 913)	9.7%	(10 037)	16.5%	(27 817)	45.6%	(17 186)	(149.4%)	(41.6%)
Cash Flow from Financing Activities															
Receipts	-	23 400	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	23 400	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	23 400	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(19 861)	987	25 633	(129.1%)	2 536	(12.8%)	16 493	1 671.4%	(28 513)	(2 889.5%)	16 150	1 636.7%	(40 906)	293.5%	(30.3%)
Cash/cash equivalents at the year begin:	29 571	8 641	8 643	29.2%	34 276	115.9%	36 813	426.0%	53 306	616.9%	8 643	100.0%	48 666	80.9%	9.5%
Cash/cash equivalents at the year end:	9 710	9 628	34 276	353.0%	36 813	379.1%	53 306	553.6%	24 793	257.5%	24 793	257.5%	7 760	26.2%	219.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	640	3.3%	(38)	(.2%)	(238)	(1.2%)	19 169	98.1%	19 533	26.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	194	1.4%	(3)	-	83	.6%	13 699	98.0%	13 973	19.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 047	4.0%	(170)	(.6%)	525	2.0%	25 018	94.7%	26 420	36.0%	-	-	-	-
Interest on Arrear Debtor Accounts	4	11.0%	-	-	2	6.8%	30	82.2%	36	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 289	9.7%	(381)	(2.9%)	370	2.8%	12 060	90.4%	13 338	18.2%	-	-	-	-
Total By Income Source	3 173	4.3%	(592)	(.8%)	743	1.0%	69 977	95.5%	73 300	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	688	2.9%	(61)	(.3%)	431	1.8%	22 889	95.6%	23 948	32.7%	-	-	-	-
Commercial	1 102	13.2%	(453)	(5.4%)	212	2.5%	7 462	89.7%	8 322	11.4%	-	-	-	-
Households	499	8.5%	(37)	(.6%)	226	3.8%	5 204	88.3%	5 892	8.0%	-	-	-	-
Other	883	2.5%	(42)	(.1%)	(126)	(.4%)	34 422	98.0%	35 138	47.9%	-	-	-	-
Total By Customer Group	3 173	4.3%	(592)	(.8%)	743	1.0%	69 977	95.5%	73 300	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 261	96.2%	-	-	-	-	205	3.8%	5 466	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	5 261	96.2%	-	-	-	-	205	3.8%	5 466	100.0%

Contact Details

Municipal Manager	B Ntuli (acting)	035 572 1292
Financial Manager	S Ngiba	035 572 1292

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: THE BIG 5 FALSE BAY (KZN273)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	52 186	58 336	13 767	26.4%	21 292	40.8%	6 158	10.6%	5 240	9.0%	46 457	79.6%	3 121	87.1%	67.9%
Property rates	9 745	9 745	3 097	31.8%	3 759	38.6%	1 766	18.1%	1 719	17.6%	10 342	106.1%	1 559	103.4%	10.3%
Property rates - penalties and collection charges	-	-	-	-	0	-	-	-	-	-	0	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 566	1 566	372	23.8%	348	22.2%	362	23.2%	381	24.4%	1 464	93.5%	318	91.0%	20.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	106	106	18	16.8%	15	14.2%	14	13.3%	16	14.9%	63	59.4%	17	78.9%	(5.8%)
Interest earned - external investments	-	150	30	-	59	-	19	12.6%	1	.5%	109	72.9%	24	87.3%	(96.9%)
Interest earned - outstanding debtors	739	739	191	25.9%	516	69.8%	638	86.3%	396	53.6%	1 741	235.6%	422	162.3%	(6.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 000	10 000	101	2.5%	4 135	103.4%	182	1.8%	303	3.0%	4 721	47.2%	317	46.7%	(4.5%)
Licences and permits	-	-	2	-	-	-	1	-	1	-	4	-	2	-	(47.2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	33 874	33 874	9 894	29.2%	12 377	36.5%	3 171	9.4%	2 480	7.3%	27 922	82.4%	464	95.5%	434.8%
Other own revenue	156	156	61	38.9%	81	52.1%	5	3.1%	(57)	(36.8%)	89	57.3%	(3)	454.0%	2 091.0%
Gains on disposal of PPE	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	51 635	59 269	12 963	25.1%	12 985	25.1%	11 218	18.9%	10 054	17.0%	47 220	79.7%	10 557	84.9%	(4.8%)
Employee related costs	16 715	16 129	3 675	22.0%	4 045	24.2%	3 628	22.5%	3 522	21.8%	14 869	92.2%	3 364	86.6%	4.7%
Remuneration of councillors	1 760	1 760	415	23.6%	414	23.5%	413	23.4%	570	32.4%	1 812	102.9%	415	102.9%	37.4%
Debt impairment	2 000	6 500	500	25.0%	2 632	131.6%	500	7.7%	500	7.7%	4 132	63.6%	-	-	(100.0%)
Depreciation and asset impairment	2 000	3 500	500	25.0%	500	25.0%	500	14.3%	500	14.3%	2 000	57.1%	3 154	105.1%	(84.1%)
Finance charges	150	200	61	40.5%	18	12.1%	51	25.5%	32	16.1%	162	81.0%	117	170.3%	(72.5%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	3 700	2 000	440	11.9%	570	15.4%	281	14.0%	354	17.7%	1 645	82.2%	(110)	(2.9%)	(421.7%)
Contracted services	14 991	15 751	2 370	15.8%	2 728	18.2%	2 005	12.7%	1 145	7.3%	8 248	52.4%	673	83.5%	70.3%
Transfers and grants	180	180	-	-	97	53.9%	42	23.3%	-	-	139	77.2%	20	-	(100.0%)
Other expenditure	10 139	13 249	5 003	49.3%	1 980	19.5%	3 799	28.7%	3 432	25.9%	14 213	107.3%	2 925	118.2%	17.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	551	(933)	804		8 307		(5 060)		(4 814)		(763)		(7 437)		
Transfers recognised - capital	-	11 156	814	-	6 776	-	1 447	13.0%	3 478	31.2%	12 515	112.2%	2 570	67.3%	35.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	551	10 223	1 618		15 083		(3 613)		(1 336)		11 751		(4 867)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	551	10 223	1 618		15 083		(3 613)		(1 336)		11 751		(4 867)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	551	10 223	1 618		15 083		(3 613)		(1 336)		11 751		(4 867)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	551	10 223	1 618		15 083		(3 613)		(1 336)		11 751		(4 867)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	11 556	12 962	814	7.0%	6 824	59.1%	1 447	11.2%	3 478	26.8%	12 563	96.9%	2 570	72.0%	35.3%
National Government	11 156	10 957	814	7.3%	6 824	61.2%	1 447	13.2%	3 478	31.7%	12 563	114.7%	2 570	72.5%	35.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	11 156	10 957	814	7.3%	6 824	61.2%	1 447	13.2%	3 478	31.7%	12 563	114.7%	2 570	72.5%	35.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	400	2 005	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	11 556	12 962	814	7.0%	6 824	59.1%	1 447	11.2%	3 478	26.8%	12 563	96.9%	2 570	72.0%	35.3%
Governance and Administration	200	1 605	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	50	50	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	50	1 455	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	100	50	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	50	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 256	11 257	814	7.2%	6 824	60.6%	1 447	12.9%	3 478	30.9%	12 563	111.6%	2 570	72.5%	35.3%
Planning and Development	11 256	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	11 257	814	-	6 824	-	1 447	12.9%	3 478	30.9%	12 563	111.6%	2 570	72.5%	35.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	57 550	58 020	23 318	40.5%	17 681	30.7%	14 805	25.5%	2 917	5.0%	58 721	101.2%	2 656	95.5%	9.8%
Property rates, penalties and collection charges	7 114	10 269	4 905	69.0%	1 219	17.1%	1 628	15.8%	1 911	18.6%	9 662	94.1%	1 329	110.1%	43.8%
Service charges	1 143	607	99	8.7%	89	7.8%	42	6.9%	64	10.6%	294	48.5%	44	68.5%	45.1%
Other revenue	4 263	3 369	1 015	23.8%	1 554	36.5%	1 490	44.2%	923	27.4%	4 982	147.9%	1 259	60.1%	(26.7%)
Government - operating	33 874	32 467	12 427	36.7%	11 388	33.6%	8 652	26.6%	-	-	32 467	100.0%	-	100.0%	-
Government - capital	11 156	11 156	4 787	42.9%	3 393	30.4%	2 976	26.7%	-	-	11 156	100.0%	-	100.0%	-
Interest	-	152	85	-	38	-	17	11.5%	19	12.7%	160	105.0%	24	86.0%	(18.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(47 665)	(45 215)	(16 227)	34.0%	(10 996)	23.1%	(13 306)	29.4%	(6 492)	14.4%	(47 021)	104.0%	(10 590)	116.7%	(38.7%)
Suppliers and employees	(47 335)	(44 835)	(16 166)	34.2%	(10 930)	23.1%	(13 203)	29.4%	(6 444)	14.4%	(46 743)	104.3%	(10 483)	116.9%	(38.5%)
Finance charges	(150)	(200)	(61)	40.5%	(18)	12.0%	(56)	27.8%	(0)	-	(134)	67.1%	(77)	84.2%	(100.0%)
Transfers and grants	(180)	(180)	-	-	(48)	26.7%	(48)	26.7%	(48)	26.7%	(144)	80.0%	(29)	-	66.7%
Net Cash from/(used) Operating Activities	9 885	12 805	7 091	71.7%	6 685	67.6%	1 498	11.7%	(3 575)	(27.9%)	11 700	91.4%	(7 934)	29.9%	(54.9%)
Cash Flow from Investing Activities															
Receipts	2 300	2 300	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	2 300	2 300	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(11 556)	(13 206)	(814)	7.0%	(7 204)	62.3%	(1 447)	11.0%	(2 240)	17.0%	(11 705)	88.6%	(1 138)	95.0%	96.8%
Capital assets	(11 556)	(13 206)	(814)	7.0%	(7 204)	62.3%	(1 447)	11.0%	(2 240)	17.0%	(11 705)	88.6%	(1 138)	95.0%	96.8%
Net Cash from/(used) Investing Activities	(9 256)	(10 906)	(814)	8.8%	(7 204)	77.8%	(1 447)	13.3%	(2 240)	20.5%	(11 705)	107.3%	(1 138)	95.0%	96.8%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(500)	(500)	(137)	27.5%	(138)	27.6%	(138)	27.5%	(137)	27.5%	(551)	110.1%	(137)	97.3%	.2%
Repayment of borrowing	(500)	(500)	(137)	27.5%	(138)	27.6%	(138)	27.5%	(137)	27.5%	(551)	110.1%	(137)	97.3%	.2%
Net Cash from/(used) Financing Activities	(500)	(500)	(137)	27.5%	(138)	27.6%	(138)	27.5%	(137)	27.5%	(551)	110.1%	(137)	97.3%	.2%
Net Increase/(Decrease) in cash held	129	1 399	6 140	4 777.2%	(657)	(510.8%)	(86)	(6.2%)	(5 952)	(425.5%)	(555)	(39.7%)	(9 209)	(726.7%)	(35.4%)
Cash/cash equivalents at the year begin:	1 473	(1 355)	(1 913)	(129.8%)	4 228	287.0%	3 571	(263.5%)	3 485	(257.2%)	(1 913)	141.2%	2 804	9%	24.3%
Cash/cash equivalents at the year end:	1 602	44	4 228	264.0%	3 571	223.0%	3 485	7 919.5%	(2 468)	(5 608.3%)	(2 468)	(5 608.3%)	(6 405)	(407.9%)	(61.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(571)	(8.4%)	359	5.3%	112	1.7%	6 861	101.5%	6 760	39.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(134)	(3.1%)	113	2.6%	111	2.6%	4 163	97.9%	4 253	25.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(2)	(96.4%)	2	96.4%	2	96.4%	0	3.6%	2	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(927)	(15.6%)	217	3.6%	150	2.5%	6 518	109.4%	5 958	35.1%	-	-	-	-
Total By Income Source	(1 633)	(9.6%)	690	4.1%	374	2.2%	17 542	103.4%	16 973	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	0	(.2%)	0	(.1%)	(2)	.6%	(267)	99.6%	(268)	(1.6%)	-	-	-	-
Commercial	88	3.2%	179	6.6%	79	2.9%	2 377	87.3%	2 722	16.0%	-	-	-	-
Households	284	2.5%	308	2.7%	172	1.5%	10 659	93.3%	11 423	67.3%	-	-	-	-
Other	(2 006)	(64.8%)	203	6.6%	125	4.0%	4 774	154.2%	3 096	18.2%	-	-	-	-
Total By Customer Group	(1 633)	(9.6%)	690	4.1%	374	2.2%	17 542	103.4%	16 973	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 771	45.7%	720	11.9%	1 602	26.4%	965	15.9%	6 058	93.0%
Auditor-General	3	.7%	79	17.2%	-	-	377	82.0%	459	7.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	2 774	42.6%	800	12.3%	1 602	24.6%	1 341	20.6%	6 517	100.0%

Contact Details

Municipal Manager	AM Dhlomo	035 562 0040
Financial Manager	N Shandu	035 562 0040

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HLABISA (KZN274)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	56 116	55 816	15 613	27.8%	19 388	34.5%	10 769	19.3%	6 926	12.4%	52 696	94.4%	1 096	77.7%	532.1%
Property rates	1 086	475	416	38.3%	119	10.9%	119	25.0%	(254)	(53.5%)	399	84.2%	67	95.4%	(478.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	22	-	22	-	21	-	4.2%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	43	60	105	245.0%	15	35.9%	15	25.7%	(80)	(132.7%)	56	93.5%	36	605.4%	(322.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	340	237	28	8.2%	78	22.8%	1	.4%	41	17.3%	147	62.1%	12	38.4%	233.8%
Interest earned - external investments	360	360	97	26.9%	69	19.2%	61	17.0%	116	32.1%	343	95.2%	74	81.2%	57.2%
Interest earned - outstanding debtors	32	32	(11)	(34.8%)	12	39.1%	37	118.1%	82	258.8%	120	381.2%	10	19.8%	756.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	200	42	1	.5%	16	7.8%	15	36.4%	59	140.4%	91	216.6%	1	85.6%	5 795.3%
Licences and permits	2 051	1 508	271	13.2%	481	23.5%	462	30.6%	514	34.1%	1 728	114.6%	40	26.2%	1 198.1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	49 802	49 928	14 691	29.5%	18 482	37.1%	10 054	20.1%	6 426	12.9%	49 653	99.4%	-	97.7%	(100.0%)
Other own revenue	53	1 025	15	27.8%	117	219.4%	4	.4%	1	.1%	137	13.3%	222	6.5%	(99.4%)
Gains on disposal of PPE	2 150	2 150	-	-	-	-	-	-	-	-	-	-	614	10.6%	(100.0%)
Operating Expenditure	55 518	54 839	6 799	12.2%	13 103	23.6%	8 627	15.7%	16 202	29.5%	44 732	81.6%	8 175	85.4%	98.2%
Employee related costs	25 343	24 628	4 653	18.4%	6 041	23.8%	5 203	21.1%	4 688	19.0%	20 585	83.6%	4 663	91.7%	.5%
Remuneration of councillors	5 307	5 307	971	18.3%	1 352	25.5%	886	16.7%	925	17.4%	4 135	77.9%	891	79.9%	3.9%
Debt impairment	310	310	-	-	-	-	-	-	-	-	-	-	-	(.1%)	-
Depreciation and asset impairment	3 150	4 715	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	51	51	-	-	12	23.3%	13	26.0%	79	156.3%	104	205.6%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	1 150	1 698	11	1.0%	185	16.1%	173	10.2%	40	2.4%	410	24.1%	54	14.1%	(25.7%)
Contracted services	1 402	1 414	-	-	120	8.6%	242	17.1%	948	67.0%	1 309	92.6%	-	-	(100.0%)
Transfers and grants	8 500	8 500	121	1.4%	2 673	31.4%	301	3.5%	4 468	52.6%	7 563	89.0%	862	108.6%	418.6%
Other expenditure	10 306	8 217	1 042	10.1%	2 720	26.4%	1 809	22.0%	5 054	61.5%	10 625	129.3%	1 706	99.3%	196.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	598	977	8 814		6 285		2 141		(9 276)		7 964		(7 079)		
Transfers recognised - capital	13 902	14 427	-	-	2 873	20.7%	-	-	6 145	42.6%	9 017	62.5%	-	13.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	14 500	15 404	8 814		9 158		2 141		(3 131)		16 981		(7 079)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	14 500	15 404	8 814		9 158		2 141		(3 131)		16 981		(7 079)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	14 500	15 404	8 814		9 158		2 141		(3 131)		16 981		(7 079)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	14 500	15 404	8 814		9 158		2 141		(3 131)		16 981		(7 079)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	14 540	15 225	1 038	7.1%	1 766	12.1%	2 105	13.8%	3 594	23.6%	8 503	55.8%	4 470	58.2%	(19.6%)
National Government	13 902	13 902	1 038	7.5%	1 399	10.1%	2 046	14.7%	3 107	22.3%	7 589	54.6%	4 470	73.3%	(30.5%)
Provincial Government	-	525	-	-	262	-	-	-	218	41.6%	481	91.6%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	13 902	14 427	1 038	7.5%	1 661	11.9%	2 046	14.2%	3 325	23.0%	8 069	55.9%	4 470	64.2%	(25.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	638	798	-	-	105	16.5%	60	7.5%	269	33.7%	433	54.3%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	14 540	15 225	1 038	7.1%	1 766	12.1%	2 105	13.8%	3 594	23.6%	8 503	55.8%	4 470	58.2%	(19.6%)
Governance and Administration	250	170	-	-	105	42.1%	60	35.0%	178	104.9%	343	201.9%	-	70.3%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	99.9%	-
Budget & Treasury Office	250	170	-	-	105	42.1%	60	35.0%	178	104.9%	343	201.9%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 052	11 477	-	-	-	-	-	-	2 324	20.2%	2 324	20.2%	-	-	(100.0%)
Community & Social Services	8 867	8 867	-	-	-	-	-	-	2 234	25.2%	2 234	25.2%	-	-	(100.0%)
Sport And Recreation	2 085	2 610	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	100	-	-	-	-	-	-	-	90	-	90	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 238	3 078	1 038	32.0%	1 661	51.3%	2 046	66.5%	1 092	35.5%	5 836	189.6%	4 470	104.2%	(75.6%)
Planning and Development	3 238	3 078	1 038	32.0%	1 661	51.3%	2 046	66.5%	1 092	35.5%	5 836	189.6%	4 470	104.2%	(75.6%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	500	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	67 322	69 198	23 633	35.1%	23 647	35.1%	16 511	23.9%	1 842	2.7%	65 633	94.8%	9 249	128.3%	(80.1%)
Property rates, penalties and collection charges	855	475	381	44.6%	21	2.5%	30	6.3%	20	4.3%	453	95.4%	20	75.1%	2.4%
Service charges	25	106	95	381.0%	2	8.5%	306	288.9%	10	9.6%	413	390.0%	1	1 419.8%	1 519.4%
Other revenue	2 376	3 903	1 361	57.3%	967	40.7%	1 064	27.3%	1 145	29.3%	4 538	116.3%	2 409	84.1%	(52.5%)
Government - operating	49 802	49 928	18 350	36.8%	17 914	36.0%	12 674	25.4%	601	1.2%	49 539	99.2%	4 310	138.0%	(86.1%)
Government - capital	13 903	14 427	3 249	23.4%	4 309	31.0%	2 344	16.2%	-	-	9 902	68.6%	2 500	132.1%	(100.0%)
Interest	361	360	197	54.7%	433	120.1%	93	25.8%	65	18.1%	788	218.9%	10	9.3%	585.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(53 019)	(49 815)	(15 045)	28.4%	(17 187)	32.4%	(10 986)	22.1%	(10 123)	20.3%	(53 342)	107.1%	(10 311)	127.7%	(1.8%)
Suppliers and employees	(44 468)	(41 264)	(12 654)	28.5%	(11 920)	26.8%	(10 977)	26.6%	(9 596)	23.3%	(45 146)	109.4%	(8 018)	95.4%	19.7%
Finance charges	(51)	(51)	-	-	-	-	(10)	19.2%	(27)	53.5%	(37)	72.8%	-	-	(100.0%)
Transfers and grants	(8 500)	(8 500)	(2 391)	28.1%	(5 267)	62.0%	-	-	(500)	5.9%	(8 159)	96.0%	(2 293)	213.3%	(78.2%)
Net Cash from/(used) Operating Activities	14 303	19 384	8 588	60.0%	6 460	45.2%	5 525	28.5%	(8 281)	(42.7%)	12 291	63.4%	(1 063)	131.1%	679.4%
Cash Flow from Investing Activities															
Receipts	-	2 473	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	2 473	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(13 902)	(15 225)	(1 115)	8.0%	(1 758)	12.6%	(2 267)	14.9%	(2 178)	14.3%	(7 318)	48.1%	(4 191)	107.7%	(48.0%)
Capital assets	(13 902)	(15 225)	(1 115)	8.0%	(1 758)	12.6%	(2 267)	14.9%	(2 178)	14.3%	(7 318)	48.1%	(4 191)	107.7%	(48.0%)
Net Cash from/(used) Investing Activities	(13 902)	(12 753)	(1 115)	8.0%	(1 758)	12.6%	(2 267)	17.8%	(2 178)	17.1%	(7 318)	57.4%	(4 191)	107.7%	(48.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(169)	(169)	-	-	-	-	-	-	(122)	72.3%	(122)	72.3%	-	-	(100.0%)
Repayment of borrowing	(169)	(169)	-	-	-	-	-	-	(122)	72.3%	(122)	72.3%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(169)	(169)	-	-	-	-	-	-	(122)	72.3%	(122)	72.3%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	232	6 462	7 473	3 219.9%	4 702	2 026.1%	3 258	50.4%	(10 582)	(163.8%)	4 850	75.1%	(5 253)	(7.4%)	101.4%
Cash/cash equivalents at the year begin:	-	1 749	1 749	-	9 222	-	13 924	795.9%	17 182	982.1%	1 749	100.0%	5 405	(.5%)	217.9%
Cash/cash equivalents at the year end:	232	8 211	9 222	3 973.8%	13 924	5 999.9%	17 182	209.2%	6 600	80.4%	6 600	80.4%	152	4.1%	4 243.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	22	1.7%	10	.7%	10	.7%	1 291	96.9%	1 333	64.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	500	-	-	-
Receivables from Exchange Transactions - Waste Management	8	1.6%	5	1.1%	5	1.0%	458	96.3%	476	22.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(143)	(53.8%)	26	9.6%	19	7.0%	365	137.1%	266	12.8%	-	-	-	-
Total By Income Source	(113)	(5.4%)	40	2.0%	33	1.6%	2 114	101.9%	2 075	100.0%	500	24.1%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(207)	(65.2%)	9	3.0%	7	2.1%	508	160.1%	317	15.3%	-	-	-	-
Commercial	45	4.0%	18	1.6%	15	1.4%	1 040	93.0%	1 118	53.9%	-	-	-	-
Households	49	7.7%	13	2.0%	11	1.8%	566	88.5%	640	30.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	500	-	-	-
Total By Customer Group	(113)	(5.4%)	40	2.0%	33	1.6%	2 114	101.9%	2 075	100.0%	500	24.1%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 694	89.1%	3	.1%	102	3.4%	225	7.4%	3 024	88.0%
Auditor-General	-	-	-	-	-	-	414	100.0%	414	12.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	2 694	78.4%	3	.1%	102	3.0%	639	18.6%	3 438	100.0%

Contact Details

Municipal Manager	Mr D A Khumalo	035 838 8500
Financial Manager	Mr FXH Mhlongo	035 838 8500

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTUBATUBA (KZN275)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	135 956	127 347	49 854	36.7%	36 990	27.2%	30 479	23.9%	12 241	9.6%	129 563	101.7%	14 832	119.5%	(17.5%)
Property rates	23 585	21 734	5 329	22.6%	5 456	23.1%	5 229	24.1%	5 217	24.0%	21 230	97.7%	4 871	92.6%	7.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4 034	3 411	910	22.6%	852	21.1%	857	25.1%	943	27.7%	3 563	104.5%	819	98.7%	15.2%
Service charges - other	1 658	1 628	445	26.8%	416	25.1%	391	24.0%	557	34.2%	1 809	111.1%	411	92.0%	35.5%
Rental of facilities and equipment	817	312	86	10.5%	66	8.1%	68	21.7%	45	14.4%	265	85.1%	39	182.0%	15.9%
Interest earned - external investments	424	633	115	27.1%	173	40.8%	258	40.8%	215	34.0%	761	120.2%	80	135.1%	170.0%
Interest earned - outstanding debtors	4 311	5 151	1 534	35.6%	1 084	25.1%	2 303	44.7%	1 597	31.0%	6 518	126.5%	1 520	140.3%	5.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 745	194	79	4.5%	28	1.6%	-	-	60	30.9%	167	85.8%	45	56.2%	34.2%
Licences and permits	3 240	2 373	716	22.1%	540	16.7%	659	27.8%	581	24.5%	2 497	105.2%	493	91.0%	17.9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	90 448	90 700	40 302	44.6%	28 314	31.3%	20 255	22.3%	2 949	3.3%	91 820	101.2%	6 451	116.9%	(54.3%)
Other own revenue	1 269	1 210	339	26.7%	61	4.8%	457	37.8%	75	6.2%	933	77.1%	103	964.7%	(27.1%)
Gains on disposal of PPE	4 425	-	-	-	-	-	-	-	-	-	-	-	-	(1.5%)	-
Operating Expenditure	107 729	111 631	24 111	22.4%	29 399	27.3%	35 517	31.8%	43 090	38.6%	132 116	118.4%	20 261	94.1%	112.7%
Employee related costs	43 017	45 859	10 016	23.3%	12 426	28.9%	10 878	23.7%	2 877	6.3%	36 197	78.9%	8 935	96.4%	(67.8%)
Remuneration of councillors	10 502	10 502	2 307	22.0%	2 282	21.7%	1 220	11.6%	1 380	13.1%	7 189	68.5%	2 808	92.4%	(50.9%)
Debt impairment	5 159	5 159	337	6.5%	132	2.6%	322	6.2%	(64)	(1.2%)	727	14.1%	262	7.2%	(124.4%)
Depreciation and asset impairment	7 791	7 791	1 150	14.8%	6 883	88.3%	16 074	206.3%	33 226	426.5%	57 334	735.9%	-	-	(100.0%)
Finance charges	541	541	(68)	(12.6%)	6	1.1%	80	14.7%	(1)	(.2%)	17	3.1%	248	102.5%	(100.4%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	10 348	8 778	760	7.3%	525	5.1%	1 755	20.0%	1 849	21.1%	4 889	55.7%	1 181	114.5%	56.6%
Contracted services	11 632	10 047	3 710	31.9%	2 075	17.8%	1 816	18.1%	454	4.5%	8 055	80.2%	1 645	89.6%	(72.4%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	1 051	717.8%	(100.0%)
Other expenditure	18 740	22 954	5 898	31.5%	5 071	27.1%	3 371	14.7%	3 368	14.7%	17 708	77.1%	4 131	100.1%	(18.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	28 226	15 716	25 743		7 590		(5 038)		(30 849)		(2 553)		(5 428)		
Transfers recognised - capital	30 148	30 633	-	-	7 204	23.9%	8 040	26.2%	13 942	45.5%	29 187	95.3%	577	13.4%	2 314.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	58 374	46 349	25 743		14 795		3 002		(16 906)		26 634		(4 851)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	58 374	46 349	25 743		14 795		3 002		(16 906)		26 634		(4 851)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	58 374	46 349	25 743		14 795		3 002		(16 906)		26 634		(4 851)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	58 374	46 349	25 743		14 795		3 002		(16 906)		26 634		(4 851)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	45 807	37 009	4 030	8.8%	8 318	18.2%	7 254	19.6%	12 467	33.7%	32 069	86.7%	5 942	70.7%	109.8%
National Government	28 048	28 533	3 950	14.1%	8 119	28.9%	5 563	19.5%	12 075	42.3%	29 706	104.1%	5 942	87.7%	103.2%
Provincial Government	2 100	2 100	-	-	-	-	129	6.1%	-	-	129	6.1%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 148	30 633	3 950	13.1%	8 119	26.9%	5 693	18.6%	12 075	39.4%	29 835	97.4%	5 942	86.8%	103.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 659	6 376	80	.5%	199	1.3%	1 561	24.5%	393	6.2%	2 234	35.0%	-	4.5%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	45 807	37 009	4 030	8.8%	8 318	18.2%	7 254	19.6%	12 467	33.7%	32 069	86.7%	5 942	70.7%	109.8%
Governance and Administration	1 077	877	28	2.6%	199	18.5%	138	15.7%	179	20.5%	545	62.1%	-	49.5%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 077	877	28	2.6%	199	18.5%	138	15.7%	179	20.5%	545	62.1%	-	23.4%	(100.0%)
Community and Public Safety	2 580	2 080	-	-	-	-	-	-	682	32.8%	682	32.8%	-	-	(100.0%)
Community & Social Services	2 000	1 500	-	-	-	-	-	-	682	45.4%	682	45.4%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	580	580	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	41 700	33 602	3 852	9.2%	8 119	19.5%	7 116	21.2%	11 599	34.5%	30 686	91.3%	5 942	73.5%	95.2%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	41 700	33 602	3 852	9.2%	8 119	19.5%	7 116	21.2%	11 599	34.5%	30 686	91.3%	5 942	63.2%	95.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	450	450	150	33.2%	-	-	-	-	7	1.6%	157	34.8%	-	-	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	450	450	150	33.2%	-	-	-	-	7	1.6%	157	34.8%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	157 368	145 679	55 720	35.4%	37 798	24.0%	47 449	32.6%	5 690	3.9%	146 656	100.7%	6 722	88.9%	(15.3%)
Property rates, penalties and collection charges	23 585	17 138	3 278	13.9%	6 628	28.1%	3 489	20.4%	3 850	22.5%	17 245	100.6%	3 943	78.4%	(2.4%)
Service charges	5 692	2 167	484	8.5%	630	11.1%	912	42.1%	930	42.9%	2 957	136.4%	478	49.6%	94.4%
Other revenue	7 071	4 271	1 724	24.4%	699	9.9%	823	19.3%	700	16.4%	3 946	92.4%	1 696	296.6%	(58.7%)
Government - operating	90 448	90 850	36 750	40.6%	29 668	32.8%	24 761	27.3%	-	-	91 179	100.4%	-	87.6%	-
Government - capital	30 148	30 633	13 294	44.1%	-	-	17 280	56.4%	-	-	30 574	99.8%	525	80.8%	(100.0%)
Interest	424	620	190	44.8%	172	40.7%	182	29.4%	211	34.1%	756	121.9%	80	11.6%	164.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(99 716)	(97 330)	(22 102)	22.2%	(24 907)	25.0%	(19 486)	20.0%	(28 931)	29.7%	(95 427)	98.0%	(22 524)	86.7%	28.4%
Suppliers and employees	(94 538)	(97 319)	(22 102)	23.4%	(24 902)	26.3%	(19 482)	20.0%	(28 929)	29.7%	(95 414)	98.0%	(22 524)	85.2%	28.4%
Finance charges	(541)	(11)	-	-	(5)	1.0%	(4)	39.1%	(2)	22.4%	(12)	109.9%	-	-	(100.0%)
Transfers and grants	(4 637)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	57 651	48 350	33 618	58.3%	12 891	22.4%	27 962	57.8%	(23 241)	(48.1%)	51 230	106.0%	(15 802)	96.5%	47.1%
Cash Flow from Investing Activities															
Receipts	4 425	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	4 425	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(45 807)	(36 509)	(7 155)	15.6%	(9 726)	21.2%	(7 487)	20.5%	(14 128)	38.7%	(38 496)	105.4%	(5 021)	100.7%	181.4%
Capital assets	(45 807)	(36 509)	(7 155)	15.6%	(9 726)	21.2%	(7 487)	20.5%	(14 128)	38.7%	(38 496)	105.4%	(5 021)	100.7%	181.4%
Net Cash from/(used) Investing Activities	(41 382)	(36 509)	(7 155)	17.3%	(9 726)	23.5%	(7 487)	20.5%	(14 128)	38.7%	(38 496)	105.4%	(5 021)	151.2%	181.4%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 700)	(1 700)	(446)	26.2%	-	-	-	-	-	-	(446)	26.2%	-	-	-
Repayment of borrowing	(1 700)	(1 700)	(446)	26.2%	-	-	-	-	-	-	(446)	26.2%	-	-	-
Net Cash from/(used) Financing Activities	(1 700)	(1 700)	(446)	26.2%	-	-	-	-	-	-	(446)	26.2%	-	-	-
Net Increase/(Decrease) in cash held	14 569	10 141	26 017	178.6%	3 165	21.7%	20 475	201.9%	(37 368)	(368.5%)	12 288	121.2%	(20 823)	(45.2%)	79.5%
Cash/cash equivalents at the year begin:	77 593	895	424	.5%	26 441	34.1%	29 606	3 308.2%	50 081	5 596.0%	424	47.4%	29 160	1 488.5%	71.7%
Cash/cash equivalents at the year end:	92 162	11 036	26 441	28.7%	29 606	32.1%	50 081	453.8%	12 713	115.2%	12 713	115.2%	8 338	78.7%	52.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 184	4.6%	3 504	7.4%	948	2.0%	40 526	85.9%	47 161	76.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	537	4.6%	861	7.4%	233	2.0%	9 959	85.9%	11 589	18.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	152	4.6%	245	7.4%	66	2.0%	2 828	85.9%	3 291	5.3%	-	-	-	-
Total By Income Source	2 873	4.6%	4 610	7.4%	1 247	2.0%	53 312	85.9%	62 042	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	138	4.6%	222	7.4%	60	2.0%	2 568	85.9%	2 988	4.8%	-	-	-	-
Commercial	411	4.6%	659	7.4%	178	2.0%	7 623	85.9%	8 872	14.3%	-	-	-	-
Households	2 011	4.6%	3 227	7.4%	873	2.0%	37 324	85.9%	43 435	70.0%	-	-	-	-
Other	312	4.6%	501	7.4%	136	2.0%	5 797	85.9%	6 747	10.9%	-	-	-	-
Total By Customer Group	2 873	4.6%	4 610	7.4%	1 247	2.0%	53 312	85.9%	62 042	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 123	75.5%	258	6.2%	138	3.3%	617	14.9%	4 136	100.0%
Auditor-General	1	100.0%	-	-	-	-	-	-	1	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3 124	75.5%	258	6.2%	138	3.3%	617	14.9%	4 137	100.0%

Contact Details

Municipal Manager	Mr S R Ntuli	035 550 0069/50
Financial Manager	Mr BM Thusi	035 550 6428

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMKHANYAKUDE (DC27)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	320 951	296 464	98 844	30.8%	81 582	25.4%	68 369	23.1%	32 153	10.8%	280 948	94.8%	9 523	91.2%	237.6%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	4	-	4	-	-	-	(100.0%)
Service charges - electricity revenue	4 852	4 852	585	12.1%	530	10.9%	845	17.4%	4 967	102.4%	6 927	142.8%	846	116.2%	487.0%
Service charges - water revenue	38 117	38 117	6 293	16.5%	3 206	8.4%	5 347	14.0%	5 122	13.4%	19 968	52.4%	5 895	112.8%	(13.1%)
Service charges - sanitation revenue	1 834	1 834	289	15.8%	170	9.3%	224	12.2%	255	13.9%	938	51.1%	182	66.3%	40.3%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	50	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	189	96	-	-	6	3.1%	9	8.9%	15	15.8%	29	30.8%	13	58.5%	13.9%
Interest earned - external investments	18 245	1 028	71	.4%	42	.2%	125	12.2%	792	77.1%	1 030	100.3%	573	43.4%	38.1%
Interest earned - outstanding debtors	1 629	1 629	-	-	-	-	-	-	-	-	-	-	819	123.2%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	238 736	239 736	90 917	38.1%	77 531	32.5%	61 780	25.8%	7 950	3.3%	238 179	99.4%	5 666	107.1%	40.3%
Other own revenue	17 349	9 122	688	4.0%	97	.6%	5	.1%	13 049	143.1%	13 839	151.7%	(4 471)	6.3%	(391.9%)
Gains on disposal of PPE	-	-	-	-	-	-	34	-	-	-	34	-	-	-	-
Operating Expenditure	320 951	318 319	76 418	23.8%	70 829	22.1%	78 524	24.7%	90 309	28.4%	316 081	99.3%	124 668	109.6%	(27.6%)
Employee related costs	113 787	116 813	31 696	27.9%	28 689	25.2%	30 902	26.5%	26 785	22.9%	118 072	101.1%	31 198	107.6%	(14.1%)
Remuneration of councillors	10 447	7 447	1 794	17.2%	1 664	15.9%	1 697	22.8%	1 566	21.0%	6 721	90.3%	1 818	63.6%	(13.9%)
Debt impairment	36 366	18 366	-	-	-	-	-	-	-	-	-	-	15 712	76.0%	(100.0%)
Depreciation and asset impairment	23 118	23 301	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	150	300	-	-	167	111.5%	45	14.9%	(4)	(1.3%)	208	69.4%	720	-	(100.5%)
Bulk purchases	56 600	60 600	10 891	19.2%	13 381	23.6%	11 639	19.2%	34 885	57.6%	70 796	116.8%	28 524	138.3%	22.3%
Other Materials	12 863	18 835	4 249	33.0%	11 988	93.2%	13 420	71.3%	5 243	27.8%	34 900	185.3%	8 624	140.5%	(39.2%)
Contracted services	31 783	34 793	8 176	25.7%	7 011	22.1%	5 032	14.5%	10 175	29.2%	30 394	87.4%	7 765	118.1%	31.0%
Transfers and grants	3 625	3 625	4 747	131.0%	-	-	442	12.2%	(1 889)	(52.1%)	3 300	91.0%	1 669	129.5%	(213.2%)
Other expenditure	32 211	34 239	14 866	46.2%	7 928	24.6%	15 346	44.8%	13 549	39.6%	51 689	151.0%	28 638	151.1%	(52.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	(21 855)	22 426		10 753		(10 156)		(58 156)		(35 133)		(115 145)		
Transfers recognised - capital	199 285	158 285	50 523	25.4%	21 524	10.8%	56 741	35.8%	37 456	23.7%	166 243	105.0%	85 431	90.8%	(56.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	7 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	206 285	136 430	72 948		32 277		46 586		(20 700)		131 111		(29 713)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	206 285	136 430	72 948		32 277		46 586		(20 700)		131 111		(29 713)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	206 285	136 430	72 948		32 277		46 586		(20 700)		131 111		(29 713)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	206 285	136 430	72 948		32 277		46 586		(20 700)		131 111		(29 713)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	206 285	178 782	40 234	19.5%	31 660	15.3%	18 784	10.5%	37 568	21.0%	128 246	71.7%	87 016	82.8%	(56.8%)
National Government	199 285	158 285	38 064	19.1%	27 808	14.0%	18 784	11.9%	37 568	23.7%	122 223	77.2%	83 087	104.9%	(54.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	3 930	178.9%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	20 497	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	199 285	178 782	38 064	19.1%	27 808	14.0%	18 784	10.5%	37 568	21.0%	122 223	68.4%	87 016	106.1%	(56.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 000	-	2 171	31.0%	3 852	55.0%	-	-	-	-	6 022	-	-	3.2%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	206 285	178 782	40 234	19.5%	31 660	15.3%	18 784	10.5%	37 568	21.0%	128 246	71.7%	87 016	82.8%	(56.8%)
Governance and Administration	7 000	-	265	3.8%	3 852	55.0%	-	-	-	-	4 117	-	-	15.3%	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	7 000	-	265	3.8%	3 852	55.0%	-	-	-	-	4 117	-	-	40.7%	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	4 219	-	-	-	-	-	-	-	4 219	-	2 097	58.2%	(100.0%)
Community & Social Services	-	-	4 219	-	-	-	-	-	-	-	4 219	-	2 097	58.2%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 566	23 063	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	3 566	23 063	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	195 719	155 719	35 750	18.3%	27 808	14.2%	18 784	12.1%	37 568	24.1%	119 910	77.0%	84 919	86.2%	(55.8%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	159 719	119 719	21 140	13.2%	19 926	12.5%	16 637	13.9%	33 274	27.8%	90 977	76.0%	61 920	75.7%	(46.3%)
Waste Water Management	36 000	36 000	14 610	40.6%	7 883	21.9%	2 147	6.0%	4 294	11.9%	28 933	80.4%	22 999	139.7%	(81.3%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	484 238	450 978	175 724	36.3%	122 262	25.2%	225 420	50.0%	125 566	27.8%	648 973	143.9%	104 732	205.7%	19.9%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	27 972	10 250	3 943	14.1%	3 833	13.7%	3 713	36.2%	3 865	37.7%	15 353	149.8%	3 169	57.0%	22.0%
Other revenue	-	1 680	5 494	-	45 237	-	115 120	6 852.4%	121 702	7 244.1%	287 551	17 116.2%	101 219	1 948.2%	20.2%
Government - operating	238 736	239 736	91 991	38.5%	72 855	30.5%	61 277	25.6%	-	-	226 123	94.3%	-	94.2%	-
Government - capital	199 285	198 285	74 297	37.3%	338	.2%	45 311	22.9%	-	-	119 946	60.5%	-	70.0%	-
Interest	18 245	1 027	-	-	-	-	-	-	-	-	-	-	344	37.4%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(261 617)	(253 803)	(121 457)	46.4%	(113 055)	43.2%	(151 383)	59.6%	(123 437)	48.6%	(509 331)	200.7%	(72 023)	422.3%	71.4%
Suppliers and employees	(261 467)	(253 503)	(121 457)	46.5%	(113 055)	43.2%	(150 739)	59.5%	(123 437)	48.7%	(508 688)	200.7%	(72 023)	422.3%	71.4%
Finance charges	(150)	(300)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	(644)	-	-	-	(644)	-	-	-	-
Net Cash from/(used) Operating Activities	222 621	197 175	54 267	24.4%	9 207	4.1%	74 038	37.5%	2 130	1.1%	139 642	70.8%	32 709	50.6%	(93.5%)
Cash Flow from Investing Activities															
Receipts	100 066	10 066	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	66	66	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	100 000	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(206 285)	(247 285)	(40 234)	19.5%	(12 563)	6.1%	(25 570)	10.3%	(49 363)	20.0%	(127 730)	51.7%	(47 525)	107.4%	3.9%
Capital assets	(206 285)	(247 285)	(40 234)	19.5%	(12 563)	6.1%	(25 570)	10.3%	(49 363)	20.0%	(127 730)	51.7%	(47 525)	107.4%	3.9%
Net Cash from/(used) Investing Activities	(106 219)	(237 219)	(40 234)	37.9%	(12 563)	11.8%	(25 570)	10.8%	(49 363)	20.8%	(127 730)	53.8%	(47 525)	1 209.4%	3.9%
Cash Flow from Financing Activities															
Receipts	40	40	42	106.1%	25	61.7%	33	82.3%	12	30.7%	112	280.8%	19	828.7%	(36.2%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	40	40	42	106.1%	25	61.7%	33	82.3%	12	30.7%	112	280.8%	19	828.7%	(36.2%)
Payments	-	-	-	-	(786)	-	(785)	-	-	-	(1 572)	-	-	-	-
Repayment of borrowing	-	-	-	-	(786)	-	(785)	-	-	-	(1 572)	-	-	-	-
Net Cash from/(used) Financing Activities	40	40	42	106.1%	(762)	(1 904.4%)	(752)	(1 880.9%)	12	30.7%	(1 459)	(3 648.6%)	19	(3 012.0%)	(36.2%)
Net Increase/(Decrease) in cash held	116 442	(40 004)	14 076	12.1%	(4 118)	(3.5%)	47 716	(119.3%)	(47 221)	118.0%	10 452	(26.1%)	(14 797)	(32.8%)	219.1%
Cash/cash equivalents at the year begin:	114 823	64 523	11 379	9.9%	25 454	22.2%	21 336	33.1%	69 052	107.0%	11 379	17.6%	(156 689)	(51.7%)	(144.1%)
Cash/cash equivalents at the year end:	231 265	24 519	25 454	11.0%	21 336	9.2%	69 052	281.6%	21 831	89.0%	21 831	89.0%	(171 486)	(38.9%)	(112.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 491	1.4%	495	.3%	1 490	.9%	168 739	97.4%	173 214	100.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 491	1.4%	495	.3%	1 490	.9%	168 739	97.4%	173 214	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 332	12.2%	(539)	(4.9%)	115	1.1%	9 991	91.7%	10 898	6.3%	-	-	-	-
Commercial	144	.6%	214	.8%	606	2.4%	24 378	96.2%	25 342	14.6%	-	-	-	-
Households	1 014	.7%	820	.6%	769	.6%	134 371	98.1%	136 974	79.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 491	1.4%	495	.3%	1 490	.9%	168 739	97.4%	173 214	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	14 201	39.9%	-	-	239	.7%	21 185	59.5%	35 624	33.3%
PAYE deductions	1 505	100.0%	-	-	-	-	-	-	1 505	1.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 474	100.0%	-	-	-	-	-	-	1 474	1.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	23 453	34.2%	6 311	9.2%	16 298	23.8%	22 461	32.8%	68 523	64.0%
Total	40 632	37.9%	6 311	5.9%	16 537	15.4%	43 646	40.7%	107 126	100.0%

Contact Details

Municipal Manager	Mr SN Dubazana	035 573 8613
Financial Manager	MS Dlamini	035 573 8695

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MFOLOZI (KZN281)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	104 329	75 348	28 700	27.5%	27 935	26.8%	21 297	28.3%	6 160	8.2%	84 092	111.6%	3 259	107.3%	89.0%
Property rates	5 064	5 064	1 620	32.0%	1 627	32.1%	1 468	29.0%	2 076	41.0%	6 791	134.1%	1 524	127.0%	36.2%
Property rates - penalties and collection charges	127	126	-	-	-	-	-	-	-	-	-	-	-	18.4%	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	296	296	137	46.2%	70	23.5%	96	32.5%	78	26.3%	380	128.6%	66	86.1%	17.1%
Rental of facilities and equipment	111	111	31	27.7%	53	47.9%	39	35.0%	43	38.7%	165	149.5%	44	150.9%	(2.7%)
Interest earned - external investments	250	250	65	26.2%	162	64.6%	162	64.6%	247	98.6%	635	254.1%	33	107.2%	645.3%
Interest earned - outstanding debtors	-	-	140	-	226	-	247	-	87	-	700	-	193	-	(54.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 000	2 000	515	12.9%	205	5.1%	185	9.2%	162	8.1%	1 066	53.3%	124	34.8%	30.8%
Licences and permits	-	-	314	-	63	-	78	-	75	-	530	-	66	-	14.2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	73 150	64 951	24 976	34.1%	23 337	31.9%	18 518	28.5%	-	-	66 831	102.9%	-	96.9%	-
Other own revenue	21 331	2 551	902	4.2%	2 192	10.3%	506	19.8%	3 393	133.0%	6 993	274.1%	1 208	2 306.6%	180.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	74 538	135 000	15 633	21.0%	19 457	26.1%	24 724	18.3%	150 588	111.5%	210 401	155.9%	16 700	107.5%	801.7%
Employee related costs	25 244	24 245	5 495	21.8%	6 343	25.1%	6 248	25.8%	7 097	29.3%	25 184	103.9%	5 308	97.3%	33.7%
Remuneration of councillors	7 435	7 435	1 767	23.8%	1 767	23.8%	1 535	20.7%	1 495	20.1%	6 565	88.3%	1 782	87.8%	(16.1%)
Debt impairment	250	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	168	-	-	-	-	-	-	-	-	-	-	-	117	50.6%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	52	-	631	-	100	-	-	-	783	-	413	-	(100.0%)
Contracted services	2 000	2 560	91	4.5%	295	14.7%	318	12.4%	295	11.5%	999	39.0%	172	159.1%	72.2%
Transfers and grants	450	700	-	-	91	20.1%	63	8.9%	21	2.9%	174	24.8%	19	76.3%	8.0%
Other expenditure	36 991	98 061	8 228	22.2%	10 330	27.9%	16 460	16.8%	141 680	144.5%	176 697	180.2%	8 890	124.8%	1 493.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	29 791	(59 652)	13 068		8 478		(3 427)		(144 428)		(126 309)		(13 441)		
Transfers recognised - capital	32 452	59 652	20 896	64.4%	9 556	29.4%	15 000	25.1%	-	-	45 452	76.2%	-	126.6%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	62 243	-	33 964		18 034		11 573		(144 428)		(80 857)		(13 441)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	62 243	-	33 964		18 034		11 573		(144 428)		(80 857)		(13 441)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	62 243	-	33 964		18 034		11 573		(144 428)		(80 857)		(13 441)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	62 243	-	33 964		18 034		11 573		(144 428)		(80 857)		(13 441)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	60 652	59 652	10 388	17.1%	10 305	17.0%	39 332	65.9%	2 539	4.3%	62 563	104.9%	3 791	108.2%	(33.0%)
National Government	36 452	43 452	10 242	28.1%	10 198	28.0%	39 166	90.1%	-	-	59 605	137.2%	3 595	126.3%	(100.0%)
Provincial Government	-	4 000	-	-	-	-	126	3.2%	-	-	126	3.2%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	4 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	36 452	51 452	10 242	28.1%	10 198	28.0%	39 292	76.4%	-	-	59 731	116.1%	3 595	126.3%	(100.0%)
Borrowing	17 000	8 200	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 200	-	107	1.5%	-	-	-	-	-	-	107	-	-	-	-
Public contributions and donations	-	-	39	-	107	-	40	-	2 539	-	2 726	-	196	28.8%	1 198.7%
Capital Expenditure Standard Classification	60 652	59 652	10 388	17.1%	10 305	17.0%	39 991	67.0%	2 539	4.3%	63 223	106.0%	3 791	108.2%	(33.0%)
Governance and Administration	60 652	-	10 388	17.1%	10 305	17.0%	24 991	-	2 539	-	48 223	-	3 791	583.6%	(33.0%)
Executive & Council	-	-	-	-	-	-	-	-	2 539	-	2 539	-	3 791	-	(33.0%)
Budget & Treasury Office	60 652	-	10 388	17.1%	10 305	17.0%	24 991	-	-	-	45 683	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	59 652	-	-	-	-	15 000	25.1%	-	-	15 000	25.1%	-	-	-
Planning and Development	-	59 652	-	-	-	-	15 000	25.1%	-	-	15 000	25.1%	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	119 779	88 411	48 280	40.3%	38 914	32.5%	37 905	42.9%	7 013	7.9%	132 112	149.4%	7 360	116.1%	(4.7%)
Property rates, penalties and collection charges	5 191	4 862	1 501	28.9%	870	16.8%	1 327	27.3%	2 078	42.7%	5 776	118.8%	1 057	101.1%	96.6%
Service charges	296	296	60	20.2%	40	13.4%	35	11.9%	78	26.4%	213	71.9%	108	76.5%	(27.9%)
Other revenue	8 442	1 436	847	10.0%	3 111	36.9%	3 026	210.7%	4 858	338.3%	11 841	824.6%	6 195	1 308.4%	(21.6%)
Government - operating	73 150	49 116	24 976	34.1%	28 337	38.7%	18 518	37.7%	-	-	71 831	146.2%	-	99.7%	-
Government - capital	32 452	32 452	20 896	64.4%	6 556	20.2%	15 000	46.2%	-	-	42 452	130.8%	-	121.8%	-
Interest	250	250	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(74 538)	(108 477)	(37 502)	50.3%	(33 393)	44.8%	(31 431)	29.0%	(30 405)	28.0%	(132 732)	122.4%	(25 530)	192.6%	19.1%
Suppliers and employees	(73 920)	(108 027)	(37 502)	50.7%	(33 393)	45.2%	(31 431)	29.1%	(30 405)	28.1%	(132 732)	122.9%	(25 530)	194.0%	19.1%
Finance charges	(168)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(450)	(450)	-	-	-	-	-	-	-	-	-	-	-	3.6%	-
Net Cash from/(used) Operating Activities	45 241	(20 066)	10 777	23.8%	5 520	12.2%	6 474	(32.3%)	(23 392)	116.6%	(620)	3.1%	(18 170)	(.9%)	28.7%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	14 190	-	10 843	-	20 309	-	45 342	-	5 730	-	254.4%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	5 730	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	14 190	-	10 843	-	20 309	-	45 342	-	-	-	(100.0%)
Payments	(60 652)	-	(10 583)	17.4%	(13 406)	22.1%	(3 715)	-	(13 992)	-	(41 696)	-	(3 967)	133.3%	252.7%
Capital assets	(60 652)	-	(10 583)	17.4%	(13 406)	22.1%	(3 715)	-	(13 992)	-	(41 696)	-	(3 967)	133.3%	252.7%
Net Cash from/(used) Investing Activities	(60 652)	-	(10 583)	17.4%	785	(1.3%)	7 128	-	6 317	-	3 646	-	1 763	1.3%	258.3%
Cash Flow from Financing Activities															
Receipts	17 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	17 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	17 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 589	(20 066)	194	12.2%	6 305	396.9%	13 602	(67.8%)	(17 075)	85.1%	3 026	(15.1%)	(16 407)	(4.0%)	4.1%
Cash/cash equivalents at the year begin:	538	-	134	24.9%	328	61.0%	6 633	-	20 235	-	134	-	16 672	-	21.4%
Cash/cash equivalents at the year end:	2 127	(20 066)	328	15.4%	6 633	311.9%	20 235	(100.8%)	3 160	(15.7%)	3 160	(15.7%)	265	1.8%	1 094.1%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	607	6.4%	485	5.1%	432	4.5%	8 013	84.0%	9 536	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	607	6.4%	485	5.1%	432	4.5%	8 013	84.0%	9 536	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	189	3.4%	184	3.3%	182	3.3%	5 016	90.1%	5 570	58.4%	-	-	-	-
Commercial	220	14.6%	173	11.5%	166	11.0%	948	62.9%	1 507	15.8%	-	-	-	-
Households	127	6.5%	104	5.3%	70	3.5%	1 661	84.7%	1 962	20.6%	-	-	-	-
Other	71	14.4%	23	4.7%	15	3.0%	388	78.0%	497	5.2%	-	-	-	-
Total By Customer Group	607	6.4%	485	5.1%	432	4.5%	8 013	84.0%	9 536	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	484	100.0%	-	-	-	-	-	-	484	22.8%
Other	1 636	100.0%	-	-	-	-	-	-	1 636	77.2%
Total	2 120	100.0%	-	-	-	-	-	-	2 120	100.0%

Contact Details

Municipal Manager	Mr KE Gamede	035 580 1421
Financial Manager	Mr MJ Nkosi	035 580 1421

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLATHUZE (KZN282)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	2 370 559	2 288 540	629 688	26.6%	565 260	23.8%	619 053	27.1%	586 128	25.6%	2 400 129	104.9%	541 081	101.3%	8.3%
Property rates	314 000	326 453	84 038	26.8%	85 379	27.2%	83 931	25.7%	82 971	25.4%	336 319	103.0%	69 925	99.4%	18.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	417	-	(100.0%)
Service charges - electricity revenue	1 385 000	1 295 000	380 168	27.4%	316 635	22.9%	364 664	28.2%	342 268	26.4%	1 403 735	108.4%	300 346	102.3%	14.0%
Service charges - water revenue	204 600	206 500	53 710	26.3%	48 601	23.8%	54 370	26.3%	50 604	24.5%	207 286	100.4%	45 629	106.9%	10.9%
Service charges - sanitation revenue	78 000	75 450	19 707	25.3%	19 142	24.5%	19 434	25.8%	20 125	26.7%	78 407	103.9%	19 126	102.2%	5.2%
Service charges - refuse revenue	62 000	60 200	15 929	25.7%	14 816	23.9%	15 412	25.6%	15 429	25.6%	61 587	102.3%	14 710	100.8%	4.9%
Service charges - other	-	-	2 117	-	2 837	-	3 002	-	2 856	-	10 811	-	1 915	-	49.1%
Rental of facilities and equipment	8 234	11 562	3 701	44.9%	3 474	42.2%	3 545	30.7%	928	8.0%	11 648	100.7%	3 402	148.6%	(72.7%)
Interest earned - external investments	10 605	16 700	2 087	19.7%	6 152	58.0%	6 033	36.1%	7 398	44.3%	21 671	129.8%	5 896	120.7%	25.5%
Interest earned - outstanding debtors	1 542	1 544	370	24.0%	394	25.5%	527	34.1%	424	27.5%	1 715	111.1%	287	79.0%	47.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	8 877	10 377	2 841	32.0%	2 539	28.6%	2 122	20.5%	2 142	20.6%	9 644	92.9%	2 169	94.2%	(1.2%)
Licences and permits	1 728	1 754	442	25.6%	377	21.8%	476	27.1%	483	27.5%	1 777	101.4%	431	94.5%	12.1%
Agency services	6 350	6 600	1 623	25.6%	1 799	28.3%	1 648	25.0%	1 656	25.1%	6 726	101.9%	1 721	106.9%	(3.8%)
Transfers recognised - operational	260 509	246 226	58 941	22.6%	57 454	22.1%	57 375	23.3%	55 024	22.3%	228 794	92.9%	63 918	92.8%	(13.9%)
Other own revenue	29 114	30 175	4 015	13.8%	5 661	19.4%	6 515	21.6%	3 819	12.7%	20 010	66.3%	11 189	59.1%	(65.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 363 247	2 327 940	622 668	26.3%	551 133	23.3%	569 769	24.5%	575 952	24.7%	2 319 523	99.6%	599 162	100.7%	(3.9%)
Employee related costs	583 141	561 455	136 429	23.4%	139 069	23.8%	128 642	22.9%	130 221	23.2%	534 360	95.2%	123 760	96.9%	5.2%
Remuneration of councillors	23 176	23 176	5 411	23.3%	5 305	22.9%	5 342	23.1%	6 564	28.3%	22 622	97.6%	5 391	92.8%	21.8%
Debt impairment	3 050	3 050	762	25.0%	762	25.0%	762	25.0%	4 812	157.8%	7 099	232.8%	(6)	68.9%	(74 976.9%)
Depreciation and asset impairment	182 390	182 390	45 597	25.0%	45 597	25.0%	45 597	25.0%	45 597	25.0%	182 390	100.0%	107 562	188.2%	(57.6%)
Finance charges	77 614	77 614	19 403	25.0%	19 404	25.0%	18 286	23.6%	19 404	25.0%	76 497	98.6%	18 885	103.4%	2.7%
Bulk purchases	1 096 502	1 065 919	321 131	29.3%	239 857	21.9%	280 439	26.3%	259 264	24.3%	1 100 690	103.3%	232 489	92.7%	11.5%
Other Materials	34 702	35 939	7 513	21.7%	11 866	34.2%	11 543	32.1%	12 725	35.4%	43 646	121.4%	12 110	108.9%	5.1%
Contracted services	159 669	178 565	41 539	26.0%	51 147	32.0%	39 506	22.1%	47 769	26.8%	179 960	100.8%	40 909	92.5%	16.8%
Transfers and grants	13 749	8 539	1 974	14.4%	837	6.1%	804	9.4%	2 709	31.7%	6 324	74.1%	3 839	109.8%	(29.4%)
Other expenditure	189 254	191 292	42 908	22.7%	37 290	19.7%	38 847	20.3%	46 887	24.5%	165 933	86.7%	54 224	92.8%	(13.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7 311	(39 399)	7 020		14 126		49 283		10 176		80 606		(58 081)		
Transfers recognised - capital	119 456	225 405	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	126 767	186 006	7 020		14 126		49 283		10 176		80 606		(58 081)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	126 767	186 006	7 020		14 126		49 283		10 176		80 606		(58 081)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	126 767	186 006	7 020		14 126		49 283		10 176		80 606		(58 081)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	126 767	186 006	7 020		14 126		49 283		10 176		80 606		(58 081)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	419 862	498 307	56 214	13.4%	116 836	27.8%	64 987	13.0%	181 611	36.4%	419 647	84.2%	137 654	48.8%	31.9%
National Government	119 456	189 588	21 974	18.4%	47 651	39.9%	36 125	19.1%	60 295	31.8%	166 045	87.6%	57 985	48.0%	4.0%
Provincial Government	37 765	34 702	3 085	8.2%	3 770	10.0%	1 330	3.8%	15 859	45.7%	24 045	69.3%	13 988	39.9%	13.4%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	157 221	224 290	25 059	15.9%	51 422	32.7%	37 455	16.7%	76 154	34.0%	190 090	84.8%	71 973	46.4%	5.8%
Borrowing	144 738	142 572	18 987	13.1%	43 972	30.4%	13 644	9.6%	58 385	41.0%	134 988	94.7%	40 073	52.6%	45.7%
Internally generated funds	106 721	121 520	9 947	9.3%	18 479	17.3%	12 987	10.7%	43 781	36.0%	85 195	70.1%	16 075	35.9%	172.4%
Public contributions and donations	11 182	9 926	2 221	19.9%	2 963	26.5%	900	9.1%	3 291	33.2%	9 375	94.5%	9 533	-	(65.5%)
Capital Expenditure Standard Classification	419 862	498 307	56 214	13.4%	116 836	27.8%	64 987	13.0%	181 611	36.4%	419 647	84.2%	137 654	48.8%	31.9%
Governance and Administration	53 162	97 523	7 016	13.2%	16 892	31.8%	2 318	2.4%	67 749	69.5%	93 975	96.4%	12 333	74.9%	449.3%
Executive & Council	211	167	0	.1%	-	-	33	19.9%	239	142.9%	273	163.0%	80	72.5%	199.5%
Budget & Treasury Office	5 464	-	-	-	849	15.5%	(863)	-	-	-	(14)	-	24	76.6%	(100.0%)
Corporate Services	47 487	97 355	7 015	14.8%	16 043	33.8%	3 148	3.2%	67 510	69.3%	93 716	96.3%	12 230	74.9%	452.0%
Community and Public Safety	117 319	120 897	6 903	5.9%	17 499	14.9%	11 005	9.1%	15 686	13.0%	51 092	42.3%	23 507	28.7%	(33.3%)
Community & Social Services	26 938	29 728	2 121	7.9%	5 602	20.8%	3 087	10.4%	7 140	24.0%	17 951	60.4%	10 794	28.1%	(33.8%)
Sport And Recreation	32 162	32 406	1 455	4.5%	1 722	5.4%	1 317	4.1%	6 411	19.8%	10 904	33.6%	8 507	39.2%	(24.6%)
Public Safety	27 663	26 127	567	2.1%	7 091	25.6%	1 845	7.1%	1 413	5.4%	10 916	41.8%	1 459	19.9%	(3.1%)
Housing	22 442	24 824	2 745	12.2%	2 650	11.8%	1 276	5.1%	20	.1%	6 692	27.0%	2 384	27.2%	(99.2%)
Health	8 115	7 812	15	.2%	434	5.3%	3 479	44.5%	702	9.0%	4 630	59.3%	363	15.5%	93.7%
Economic and Environmental Services	20 775	22 656	693	3.3%	11 823	56.9%	2 138	9.4%	4 758	21.0%	19 413	85.7%	4 866	69.4%	(2.2%)
Planning and Development	168	107	-	-	46	27.2%	-	-	26	24.3%	72	66.7%	53	77.3%	(50.7%)
Road Transport	20 607	22 548	693	3.4%	11 777	57.2%	2 138	9.5%	4 732	21.0%	19 341	85.8%	4 813	69.3%	(1.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	228 605	256 932	41 602	18.2%	70 622	30.9%	49 525	19.3%	93 418	36.4%	255 167	99.3%	96 948	52.0%	(3.6%)
Electricity	56 031	64 602	17 145	30.6%	7 973	14.2%	5 488	8.5%	11 481	17.8%	42 087	65.1%	39 593	67.6%	(71.0%)
Water	88 125	116 693	12 125	13.8%	37 500	42.6%	29 334	25.1%	63 793	54.7%	142 752	122.3%	18 810	31.4%	239.1%
Waste Water Management	79 452	71 506	12 331	15.5%	24 817	31.2%	12 422	17.4%	18 281	25.6%	67 852	94.9%	37 540	85.3%	(51.3%)
Waste Management	4 998	4 131	-	-	333	6.7%	2 282	55.2%	(138)	(3.3%)	2 476	59.9%	1 005	21.1%	(113.7%)
Other	-	300	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	2 428 908	2 462 692	693 443	28.5%	655 626	27.0%	766 734	31.1%	538 880	21.9%	2 654 683	107.8%	471 926	94.8%	14.2%
Property rates, penalties and collection charges	313 500	325 953	76 130	24.3%	78 728	25.1%	77 761	23.9%	76 562	23.5%	309 181	94.9%	64 937	93.3%	17.9%
Service charges	1 684 011	1 598 405	444 785	26.4%	439 734	26.1%	432 375	27.1%	412 487	25.8%	1 729 381	108.2%	353 337	99.4%	16.7%
Other revenue	39 285	48 395	20 522	52.2%	15 202	38.7%	22 547	46.6%	41 001	84.7%	99 272	205.1%	47 028	190.7%	(12.8%)
Government - operating	260 509	246 226	99 799	38.3%	69 805	26.8%	61 438	25.0%	1 273	.5%	232 315	94.4%	640	96.2%	98.9%
Government - capital	119 456	225 469	49 089	41.1%	45 676	38.2%	166 327	73.8%	-	-	261 092	115.8%	-	44.8%	-
Interest	12 147	18 244	3 118	25.7%	6 481	53.4%	6 286	34.5%	7 557	41.4%	23 442	128.5%	5 984	122.2%	26.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 104 447)	(2 076 909)	(529 617)	25.2%	(568 727)	27.0%	(506 152)	24.4%	(589 519)	28.4%	(2 194 015)	105.6%	(464 802)	96.1%	26.8%
Suppliers and employees	(2 023 834)	(1 994 956)	(527 262)	26.1%	(531 676)	26.3%	(504 422)	25.3%	(556 462)	27.9%	(2 119 822)	106.3%	(432 015)	95.2%	28.8%
Finance charges	(77 614)	(77 614)	(1 841)	2.4%	(35 452)	45.7%	(1 321)	1.7%	(32 543)	41.9%	(71 157)	91.7%	(32 376)	119.9%	.5%
Transfers and grants	(2 999)	(4 339)	(514)	17.1%	(1 599)	53.3%	(409)	9.4%	(514)	11.8%	(3 036)	70.0%	(411)	76.9%	25.1%
Net Cash from/(used) Operating Activities	324 461	385 783	163 826	50.5%	86 899	26.8%	260 582	67.5%	(50 639)	(13.1%)	460 668	119.4%	7 124	88.9%	(810.8%)
Cash Flow from Investing Activities															
Receipts	10 226	40 226	1 386	13.6%	38 088	372.5%	4 266	10.6%	5 610	13.9%	49 350	122.7%	59	125.2%	9 408.5%
Proceeds on disposal of PPE	10 000	40 000	1 386	13.9%	38 088	380.9%	4 266	10.7%	5 610	14.0%	49 350	123.4%	59	125.2%	9 408.5%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	226	226	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(251 917)	(398 646)	(57 274)	22.7%	(117 265)	46.5%	(62 732)	15.7%	(148 287)	37.2%	(385 558)	96.7%	(140 473)	75.7%	5.6%
Capital assets	(251 917)	(398 646)	(57 274)	22.7%	(117 265)	46.5%	(62 732)	15.7%	(148 287)	37.2%	(385 558)	96.7%	(140 473)	75.7%	5.6%
Net Cash from/(used) Investing Activities	(241 691)	(358 420)	(55 888)	23.1%	(79 177)	32.8%	(58 466)	16.3%	(142 677)	39.8%	(336 208)	93.8%	(140 414)	74.0%	1.6%
Cash Flow from Financing Activities															
Receipts	88 048	89 632	1 387	1.6%	1 605	1.8%	1 374	1.5%	1 339	1.5%	5 705	6.4%	101 184	105.2%	(98.7%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	85 500	85 500	-	-	-	-	-	-	-	-	-	-	100 000	100.0%	(100.0%)
Increase (decrease) in consumer deposits	2 548	4 132	1 387	54.4%	1 605	63.0%	1 374	33.3%	1 339	32.4%	5 705	138.1%	1 184	-	13.1%
Payments	(122 938)	(122 938)	(8 190)	6.7%	(52 787)	42.9%	(8 728)	7.1%	(54 867)	44.6%	(124 572)	101.3%	(45 997)	111.1%	19.3%
Repayment of borrowing	(122 938)	(122 938)	(8 190)	6.7%	(52 787)	42.9%	(8 728)	7.1%	(54 867)	44.6%	(124 572)	101.3%	(45 997)	111.1%	19.3%
Net Cash from/(used) Financing Activities	(34 890)	(33 306)	(6 803)	19.5%	(51 182)	146.7%	(7 354)	22.1%	(53 528)	160.7%	(118 867)	356.9%	55 187	176.2%	(197.0%)
Net Increase/(Decrease) in cash held	47 880	(5 943)	101 135	211.2%	(43 460)	(90.8%)	194 762	(3 277.2%)	(246 844)	4 153.5%	5 593	(94.1%)	(78 103)	129.3%	216.0%
Cash/cash equivalents at the year begin:	376 170	404 509	399 897	106.3%	501 032	133.2%	457 572	113.1%	652 334	161.3%	399 897	98.9%	478 000	100.0%	36.5%
Cash/cash equivalents at the year end:	424 050	398 566	501 032	118.2%	457 572	107.9%	652 334	163.7%	405 490	101.7%	405 490	101.7%	399 897	107.3%	1.4%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	33 055	43.7%	3 486	4.6%	2 058	2.7%	37 089	49.0%	75 689	22.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	164 878	94.9%	703	.4%	640	.4%	7 594	4.4%	173 815	52.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	32 280	74.3%	955	2.2%	1 463	3.4%	8 742	20.1%	43 440	13.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 650	63.1%	480	4.6%	177	1.7%	3 224	30.6%	10 530	3.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 488	73.9%	80	1.1%	227	3.1%	1 628	21.9%	7 423	2.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(243)	(2.6%)	105	1.1%	62	.7%	9 312	100.8%	9 236	2.8%	-	-	-	-
Interest on Arrear Debtor Accounts	252	12.6%	89	4.4%	81	4.1%	1 577	78.9%	1 999	.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(23 358)	(302.1%)	2 672	34.6%	306	4.0%	28 110	363.6%	7 730	2.3%	-	-	-	-
Total By Income Source	219 003	66.4%	8 570	2.6%	5 015	1.5%	97 275	29.5%	329 863	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 292	56.4%	674	8.8%	618	8.1%	2 032	26.7%	7 616	2.3%	-	-	-	-
Commercial	108 253	72.5%	6 238	4.2%	1 077	.7%	33 751	22.6%	149 318	45.3%	-	-	-	-
Households	101 780	66.9%	1 515	1.0%	2 551	1.7%	46 382	30.5%	152 228	46.1%	-	-	-	-
Other	4 678	22.6%	144	.7%	769	3.7%	15 111	73.0%	20 701	6.3%	-	-	-	-
Total By Customer Group	219 003	66.4%	8 570	2.6%	5 015	1.5%	97 275	29.5%	329 863	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	5 227	100.0%	-	-	-	-	-	-	5 227	2.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	4 069	100.0%	-	-	-	-	-	-	4 069	1.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	217 341	100.0%	-	-	-	-	-	-	217 341	95.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	835	100.0%	-	-	-	-	-	-	835	.4%
Total	227 472	100.0%	-	-	-	-	-	-	227 472	100.0%

Contact Details

Municipal Manager	Dr Nhlanhla J Sibeko	035 907 5100
Financial Manager	Mr Mxolisi Kunene	035 907 5090

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NTAMBANANA (KZN283)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	45 934	53 970	13 926	30.3%	2 521	5.5%	10 944	20.3%	5 616	10.4%	33 007	61.2%	9 843	71.6%	(42.9%)
Property rates	1 353	1 353	344	25.5%	344	25.5%	231	17.1%	334	24.7%	1 254	92.7%	323	139.3%	3.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	7	-	24	-	-	-	9	-	40	-	11	98.2%	(12.4%)
Interest earned - external investments	1 074	1 074	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	27	27	-	-	21	78.1%	-	-	-	-	21	78.1%	25	248.0%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	43 378	44 559	13 510	31.1%	1 690	3.9%	9 915	22.3%	4 453	10.0%	29 569	66.4%	7 860	83.6%	(43.3%)
Other own revenue	102	6 956	65	64.1%	441	432.2%	798	11.5%	819	11.8%	2 123	30.5%	1 625	26.6%	(49.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	45 842	49 977	8 594	18.7%	7 775	17.0%	9 874	19.8%	12 989	26.0%	39 233	78.5%	13 378	68.5%	(2.9%)
Employee related costs	14 894	13 424	2 889	19.4%	3 360	22.6%	3 120	23.2%	3 239	24.1%	12 608	93.9%	2 709	87.3%	19.6%
Remuneration of councillors	3 966	4 319	953	24.0%	953	24.0%	953	22.1%	1 405	32.5%	4 264	98.7%	1 535	99.2%	(8.5%)
Debt impairment	71	71	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 430	2 430	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	539	789	182	33.9%	358	66.4%	51	6.4%	136	17.3%	727	92.2%	-	-	(100.0%)
Contracted services	4 400	8 266	1 243	28.3%	633	14.4%	2 066	25.0%	1 838	22.2%	5 780	69.9%	5 212	95.5%	(64.7%)
Transfers and grants	997	997	186	18.7%	-	-	244	24.4%	180	18.1%	610	61.2%	-	.2%	(100.0%)
Other expenditure	18 545	19 681	3 014	16.3%	2 472	13.3%	3 441	17.5%	6 191	31.5%	15 117	76.8%	3 922	52.5%	57.8%
Loss on disposal of PPE	-	-	127	-	-	-	-	-	-	-	127	-	-	-	-
Surplus/(Deficit)	92	3 993	5 332		(5 254)		1 070		(7 373)		(6 225)		(3 535)		
Transfers recognised - capital	16 696	16 517	1 151	6.9%	2 021	12.1%	4 310	26.1%	4 733	28.7%	12 214	73.9%	3 495	-	35.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	16 788	20 510	6 483		(3 234)		5 380		(2 640)		5 988		(40)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	16 788	20 510	6 483		(3 234)		5 380		(2 640)		5 988		(40)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	16 788	20 510	6 483		(3 234)		5 380		(2 640)		5 988		(40)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	16 788	20 510	6 483		(3 234)		5 380		(2 640)		5 988		(40)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	16 975	18 938	839	4.9%	1 598	9.4%	3 790	20.0%	5 229	27.6%	11 456	60.5%	3 066	77.5%	70.6%
National Government	14 596	17 188	153	1.1%	1 412	9.7%	3 782	22.0%	5 229	30.4%	10 576	61.5%	3 066	77.5%	70.6%
Provincial Government	2 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	1 749	686	-	186	-	9	.5%	-	-	880	50.3%	-	-	-
Transfers recognised - capital	16 696	18 938	839	5.0%	1 598	9.6%	3 790	20.0%	5 229	27.6%	11 456	60.5%	3 066	77.5%	70.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	279	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	16 975	18 938	839	4.9%	1 598	9.4%	3 790	20.0%	5 229	27.6%	11 456	60.5%	3 066	77.5%	70.6%
Governance and Administration	-	-	839	-	-	-	-	-	-	-	839	-	-	9.7%	-
Executive & Council	-	-	839	-	-	-	-	-	-	-	839	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	18 619	-	-	1 598	-	3 790	20.4%	-	-	5 388	28.9%	3 066	-	(100.0%)
Community & Social Services	-	18 619	-	-	1 598	-	3 790	20.4%	-	-	5 388	28.9%	3 066	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 975	319	-	-	-	-	-	-	5 229	1 640.2%	5 229	1 640.2%	-	-	(100.0%)
Planning and Development	16 975	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	319	-	-	-	-	-	-	5 229	1 640.2%	5 229	1 640.2%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	62 630	58 097	24 044	38.4%	14 427	23.0%	18 001	31.0%	1 418	2.4%	57 891	99.6%	3 937	97.1%	(64.0%)
Property rates, penalties and collection charges	1 353	1 353	734	54.2%	98	7.2%	184	13.6%	19	1.4%	1 034	76.4%	61	95.6%	(68.9%)
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	102	2 027	1 377	1 350.3%	649	636.2%	798	39.3%	738	36.4%	3 562	175.7%	1 639	86.6%	(55.0%)
Government - operating	43 378	39 047	15 815	36.5%	13 681	31.5%	8 895	22.8%	661	1.7%	39 052	100.0%	1 713	96.5%	(61.4%)
Government - capital	16 696	14 596	6 118	36.6%	-	-	8 125	55.7%	-	-	14 243	97.6%	525	103.9%	(100.0%)
Interest	1 101	1 074	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(43 225)	(59 828)	(10 422)	24.1%	(8 517)	19.7%	(10 722)	17.9%	(8 616)	14.4%	(38 276)	64.0%	(15 153)	94.4%	(43.1%)
Suppliers and employees	(43 225)	(59 828)	(10 422)	24.1%	(8 517)	19.7%	(10 390)	17.4%	(8 464)	14.1%	(37 793)	63.2%	(15 153)	94.4%	(44.1%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	(332)	-	(152)	-	(484)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	19 405	(1 732)	13 622	70.2%	5 911	30.5%	7 280	(420.4%)	(7 198)	415.7%	19 615	(1 132.8%)	(11 215)	110.0%	(35.8%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(16 975)	(18 938)	-	-	(3 150)	18.6%	(4 310)	22.8%	(2 808)	14.8%	(10 267)	54.2%	(3 495)	89.7%	(19.7%)
Capital assets	(16 975)	(18 938)	-	-	(3 150)	18.6%	(4 310)	22.8%	(2 808)	14.8%	(10 267)	54.2%	(3 495)	89.7%	(19.7%)
Net Cash from/(used) Investing Activities	(16 975)	(18 938)	-	-	(3 150)	18.6%	(4 310)	22.8%	(2 808)	14.8%	(10 267)	54.2%	(3 495)	89.7%	(19.7%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 430	(20 670)	13 622	560.6%	2 761	113.6%	2 970	(14.4%)	(10 005)	48.4%	9 348	(45.2%)	(14 710)	12.4%	(32.0%)
Cash/cash equivalents at the year begin:	5 070	21 341	21 341	420.9%	34 963	689.6%	37 724	176.8%	40 694	190.7%	21 341	100.0%	34 950	100.0%	16.4%
Cash/cash equivalents at the year end:	7 500	672	34 963	466.2%	37 724	503.0%	40 694	6 059.2%	30 689	4 569.4%	30 689	4 569.4%	20 240	115.7%	51.6%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	85	6.2%	79	5.8%	73	5.3%	1 131	82.7%	1 369	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	85	6.2%	79	5.8%	73	5.3%	1 131	82.7%	1 369	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	55	7.7%	51	7.0%	48	6.7%	566	78.6%	720	52.6%	-	-	-	-
Commercial	30	4.7%	29	4.4%	25	3.8%	565	87.1%	649	47.4%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	85	6.2%	79	5.8%	73	5.3%	1 131	82.7%	1 369	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 219	100.0%	-	-	-	-	-	-	1 219	68.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	567	100.0%	-	-	-	-	-	-	567	31.8%
Total	1 786	100.0%	-	-	-	-	-	-	1 786	100.0%

Contact Details

Municipal Manager	T Myeza (acting)	035 792 7090
Financial Manager	Ms T Myeza	035 792 7090

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMLALAZI (KZN284)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	234 106	261 960	91 669	39.2%	66 670	28.5%	42 415	16.2%	44 748	17.1%	245 502	93.7%	42 196	96.5%	6.0%
Property rates	34 456	33 466	18 175	52.7%	4 559	13.2%	6 418	19.2%	2 347	7.0%	31 499	94.1%	5 746	101.0%	(59.2%)
Property rates - penalties and collection charges	581	710	179	30.8%	242	41.6%	248	34.9%	208	29.3%	877	123.5%	164	109.8%	27.0%
Service charges - electricity revenue	55 050	54 590	13 790	25.0%	13 644	24.8%	13 630	25.0%	11 283	20.7%	52 346	95.9%	13 548	99.8%	(16.7%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	10 077	10 092	2 483	24.6%	2 560	25.4%	2 551	25.3%	2 626	26.0%	10 220	101.3%	2 452	102.6%	7.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 373	1 389	538	39.2%	194	14.1%	150	10.8%	317	22.8%	1 200	86.4%	440	101.7%	(28.0%)
Interest earned - external investments	2 600	4 043	1 027	39.5%	1 058	40.7%	992	24.5%	1 110	27.5%	4 188	103.6%	565	123.0%	96.5%
Interest earned - outstanding debtors	150	353	92	61.1%	89	59.0%	62	17.6%	142	40.2%	385	108.9%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 124	23 697	5 963	190.8%	48	1.5%	13 281	56.0%	40	.2%	19 330	81.6%	1 111	105.7%	(96.4%)
Licences and permits	3 645	3 403	881	24.2%	810	22.2%	847	24.9%	772	22.7%	3 310	97.3%	838	95.9%	(7.9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	119 852	127 353	48 078	40.1%	43 073	35.9%	2 852	2.2%	25 410	20.0%	119 413	93.8%	16 171	91.7%	57.1%
Other own revenue	3 097	2 864	463	14.9%	363	11.7%	1 385	48.4%	492	17.2%	2 704	94.4%	1 161	105.2%	(57.6%)
Gains on disposal of PPE	100	-	-	-	30	30.0%	-	-	-	-	30	-	-	106.3%	-
Operating Expenditure	234 056	281 689	48 883	20.9%	58 819	25.1%	55 165	19.6%	92 223	32.7%	255 089	90.6%	50 182	91.0%	83.8%
Employee related costs	71 574	86 354	15 466	21.6%	17 973	25.1%	16 224	18.8%	17 941	20.8%	67 603	78.3%	15 514	100.5%	15.6%
Remuneration of councillors	16 895	-	3 668	21.7%	3 675	21.8%	3 815	-	4 794	-	15 952	-	3 550	97.1%	35.0%
Debt impairment	1 440	20 240	360	25.0%	360	25.0%	5 060	25.0%	14 460	71.4%	20 240	100.0%	341	100.0%	4 141.9%
Depreciation and asset impairment	8 932	27 075	2 233	25.0%	2 233	25.0%	2 233	8.2%	24 819	91.7%	31 518	116.4%	2 115	100.5%	1 073.7%
Finance charges	714	714	161	22.5%	-	-	-	-	308	43.1%	469	65.6%	(0)	74.1%	(77 073.0%)
Bulk purchases	41 013	40 472	9 371	22.8%	8 730	21.3%	8 327	20.6%	8 537	21.1%	34 966	86.4%	7 853	89.1%	8.7%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	26 421	27 413	4 644	17.6%	5 589	21.2%	6 373	23.2%	6 883	25.1%	23 489	85.7%	6 271	95.3%	9.8%
Transfers and grants	3 388	-	635	18.8%	1 224	36.1%	648	-	861	-	3 368	-	644	99.0%	33.8%
Other expenditure	63 680	79 421	12 345	19.4%	19 035	29.9%	12 485	15.7%	13 620	17.1%	57 485	72.4%	13 896	79.2%	(2.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	49	(19 729)	42 786		7 851		(12 749)		(47 475)		(9 588)		(7 986)		
Transfers recognised - capital	46 538	48 721	8 619	18.5%	11 824	25.4%	6 611	13.6%	22 850	46.9%	49 904	102.4%	21 986	104.2%	3.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	46 587	28 993	51 404		19 675		(6 139)		(24 625)		40 317		14 000		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	46 587	28 993	51 404		19 675		(6 139)		(24 625)		40 317		14 000		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	46 587	28 993	51 404		19 675		(6 139)		(24 625)		40 317		14 000		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	46 587	28 993	51 404		19 675		(6 139)		(24 625)		40 317		14 000		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	62 448	75 883	8 290	13.3%	14 989	24.0%	11 170	14.7%	23 429	30.9%	57 879	76.3%	18 192	65.3%	28.8%
National Government	46 538	65 156	8 290	17.8%	14 756	31.7%	11 170	17.1%	23 429	36.0%	57 646	88.5%	16 842	66.1%	39.1%
Provincial Government	-	6 108	-	-	233	-	-	-	-	-	233	3.8%	1 350	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	46 538	71 264	8 290	17.8%	14 989	32.2%	11 170	15.7%	23 429	32.9%	57 879	81.2%	18 192	69.8%	28.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 910	3 650	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	969	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	62 448	75 883	8 290	13.3%	14 989	24.0%	11 170	14.7%	23 429	30.9%	57 879	76.3%	18 192	65.3%	28.8%
Governance and Administration	7 712	10 823	20	.3%	2 432	31.5%	1 860	17.2%	2 102	19.4%	6 413	59.3%	586	36.4%	258.5%
Executive & Council	228	714	-	-	1	.5%	21	3.0%	21	3.0%	44	6.1%	32	93.4%	(33.9%)
Budget & Treasury Office	934	1 735	20	2.1%	285	30.5%	221	12.7%	838	48.3%	1 364	78.6%	231	94.7%	262.5%
Corporate Services	6 550	8 375	-	-	2 145	32.8%	1 618	19.3%	1 243	14.8%	5 006	59.8%	323	17.8%	284.5%
Community and Public Safety	6 775	9 548	408	6.0%	1 364	20.1%	1 232	12.9%	2 041	21.4%	5 044	52.8%	2 410	87.1%	(15.3%)
Community & Social Services	410	1 594	354	86.4%	542	132.2%	(4)	(.3%)	-	-	892	55.9%	1 061	82.4%	(100.0%)
Sport And Recreation	5 620	6 996	53	.9%	787	14.0%	1 066	15.2%	1 421	20.3%	3 327	47.6%	1 345	86.4%	5.6%
Public Safety	690	657	-	-	35	5.1%	158	24.0%	454	69.1%	647	98.4%	4	99.2%	10 467.0%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	55	301	-	-	-	-	13	4.3%	166	55.0%	178	59.2%	-	91.8%	(100.0%)
Economic and Environmental Services	45 961	52 563	7 851	17.1%	10 634	23.1%	7 877	15.0%	19 286	36.7%	45 649	86.8%	14 023	63.1%	37.5%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	75	5.9%	(100.0%)
Road Transport	45 961	52 563	7 851	17.1%	10 634	23.1%	7 877	15.0%	19 286	36.7%	45 649	86.8%	13 948	65.4%	38.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 000	2 948	11	.6%	559	27.9%	202	6.8%	1	-	773	26.2%	1 172	77.2%	(99.9%)
Electricity	1 100	969	11	1.0%	359	32.6%	118	12.2%	1	.1%	489	50.5%	269	91.8%	(99.7%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	900	1 980	-	-	200	22.2%	84	4.2%	-	-	284	14.3%	903	74.4%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	268 777	283 946	102 076	38.0%	77 128	28.7%	82 465	29.0%	41 975	14.8%	303 644	106.9%	78 755	172.6%	(46.7%)
Property rates, penalties and collection charges	33 836	32 467	13 767	40.7%	8 847	26.1%	5 465	16.8%	5 584	17.2%	33 664	103.7%	5 755	93.6%	(3.0%)
Service charges	58 777	54 980	14 773	25.1%	15 516	26.4%	14 877	27.1%	14 841	27.0%	60 007	109.1%	15 017	114.9%	(1.2%)
Other revenue	7 173	29 290	7 970	111.1%	8 633	120.4%	47 684	162.8%	10 911	37.3%	75 199	256.7%	57 458	1 897.3%	(81.0%)
Government - operating	119 852	123 058	48 078	40.1%	43 073	35.9%	2 852	2.3%	1 537	1.2%	95 540	77.6%	525	100.2%	192.7%
Government - capital	46 539	40 108	16 460	35.4%	-	-	10 594	26.4%	7 991	19.9%	35 045	87.4%	-	101.9%	(100.0%)
Interest	2 600	4 043	1 027	39.5%	1 058	40.7%	992	24.5%	1 110	27.5%	4 188	103.6%	-	.8%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(234 616)	(245 404)	(64 609)	27.5%	(57 904)	24.7%	(47 708)	19.4%	(67 818)	27.6%	(238 039)	97.0%	(87 070)	169.9%	(22.1%)
Suppliers and employees	(230 514)	(241 753)	(63 812)	27.7%	(56 680)	24.6%	(47 060)	19.5%	(66 957)	27.7%	(234 510)	97.0%	(86 426)	171.4%	(22.5%)
Finance charges	(714)	(332)	(161)	22.5%	-	-	-	-	-	-	(161)	48.4%	-	-	-
Transfers and grants	(3 388)	(3 318)	(635)	18.8%	(1 224)	36.1%	(648)	19.5%	(861)	26.0%	(3 368)	101.5%	(644)	99.0%	33.8%
Net Cash from/(used) Operating Activities	34 161	38 542	37 467	109.7%	19 224	56.3%	34 757	90.2%	(25 843)	(67.1%)	65 605	170.2%	(8 314)	206.2%	210.8%
Cash Flow from Investing Activities															
Receipts	95	-	-	-	21	22.0%	(4)	-	(7)	-	10	-	-	-	(100.0%)
Proceeds on disposal of PPE	100	-	-	-	30	30.0%	-	-	-	-	30	-	-	-	-
Decrease in non-current debtors	(5)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	(9)	-	(4)	-	(7)	-	(20)	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(37 469)	(60 706)	(8 290)	22.1%	(14 989)	40.0%	(11 170)	18.4%	(23 429)	38.6%	(57 879)	95.3%	(18 192)	101.4%	28.8%
Capital assets	(37 469)	(60 706)	(8 290)	22.1%	(14 989)	40.0%	(11 170)	18.4%	(23 429)	38.6%	(57 879)	95.3%	(18 192)	101.4%	28.8%
Net Cash from/(used) Investing Activities	(37 374)	(60 706)	(8 290)	22.2%	(14 968)	40.0%	(11 174)	18.4%	(23 437)	38.6%	(57 869)	95.3%	(18 192)	102.0%	28.8%
Cash Flow from Financing Activities															
Receipts	190	-	-	-	76	40.0%	40	-	4	-	120	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	190	-	-	-	76	40.0%	40	-	4	-	120	-	-	-	(100.0%)
Payments	(343)	(171)	(171)	50.0%	-	-	-	-	(171)	100.0%	(343)	200.0%	-	-	(100.0%)
Repayment of borrowing	(343)	(171)	(171)	50.0%	-	-	-	-	(171)	100.0%	(343)	200.0%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(153)	(171)	(171)	112.0%	76	(49.7%)	40	(23.4%)	(168)	97.9%	(223)	130.2%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(3 366)	(22 335)	29 006	(861.6%)	4 332	(128.7%)	23 623	(105.8%)	(49 448)	221.4%	7 513	(33.6%)	(26 506)	(18.2%)	86.6%
Cash/cash equivalents at the year begin:	45 451	71 508	71 508	157.3%	100 514	221.1%	104 846	146.6%	128 469	179.7%	71 508	100.0%	35 090	9.7%	266.1%
Cash/cash equivalents at the year end:	42 085	49 173	100 514	238.8%	104 846	249.1%	128 469	261.3%	79 021	160.7%	79 021	160.7%	8 583	18.9%	820.6%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 891	81.1%	645	8.9%	91	1.3%	639	8.8%	7 266	28.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	489	4.3%	566	5.0%	300	2.6%	9 995	88.1%	11 350	44.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	551	29.1%	233	12.3%	114	6.0%	995	52.6%	1 893	7.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(3)	(.2%)	4	.3%	4	.3%	1 268	99.6%	1 274	5.0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(366)	(10.5%)	234	6.7%	87	2.5%	3 527	101.3%	3 481	13.8%	-	-	-	-
Total By Income Source	6 562	26.0%	1 682	6.7%	595	2.4%	16 423	65.0%	25 263	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	277	4.5%	41	.7%	22	.4%	5 813	94.5%	6 153	24.4%	-	-	-	-
Commercial	2 219	64.4%	511	14.8%	71	2.1%	644	18.7%	3 444	13.6%	-	-	-	-
Households	3 813	28.3%	896	6.7%	454	3.4%	8 300	61.6%	13 463	53.3%	-	-	-	-
Other	253	11.5%	235	10.7%	49	2.2%	1 666	75.7%	2 203	8.7%	-	-	-	-
Total By Customer Group	6 562	26.0%	1 682	6.7%	595	2.4%	16 423	65.0%	25 263	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 966	100.0%	-	-	-	-	-	-	2 966	8.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	784	100.0%	-	-	-	-	-	-	784	2.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 043	100.0%	-	-	-	-	-	-	1 043	2.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	23 665	100.0%	-	-	-	-	-	-	23 665	66.9%
Auditor-General	122	100.0%	-	-	-	-	-	-	122	.3%
Other	6 803	100.0%	-	-	-	-	-	-	6 803	19.2%
Total	35 382	100.0%	-	-	-	-	-	-	35 382	100.0%

Contact Details

Municipal Manager	Mr TS Mashabane	035 473 3337
Financial Manager	Mr ZN Mhlongo	035 473 3338

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTHONJANENI (KZN285)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	78 605	93 961	24 542	31.2%	22 849	29.1%	23 478	25.0%	14 811	15.8%	85 680	91.2%	10 072	103.2%	47.1%
Property rates	9 274	9 274	2 884	31.1%	1 646	17.8%	2 164	23.3%	532	5.7%	7 226	77.9%	614	102.8%	(13.3%)
Property rates - penalties and collection charges	475	634	147	31.0%	170	35.7%	121	19.1%	181	28.6%	619	97.6%	140	107.5%	29.5%
Service charges - electricity revenue	19 806	19 806	5 199	26.2%	5 292	26.7%	5 028	25.4%	4 934	24.9%	20 452	103.3%	4 742	98.9%	4.0%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 209	1 209	339	28.0%	284	23.5%	283	23.4%	280	23.2%	1 185	98.0%	285	102.5%	(1.5%)
Service charges - other	-	-	-	-	-	-	0	-	-	-	0	-	-	-	-
Rental of facilities and equipment	446	446	66	14.7%	135	30.2%	53	12.0%	50	11.2%	304	68.2%	64	92.7%	(21.8%)
Interest earned - external investments	2 800	2 800	409	14.6%	902	32.2%	1 342	47.9%	706	25.2%	3 359	120.0%	689	84.8%	2.5%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 000	17 773	1 005	33.5%	987	32.9%	2 983	16.8%	5 474	30.8%	10 449	58.8%	807	125.1%	578.2%
Licences and permits	3 344	3 344	656	19.6%	552	16.5%	509	15.2%	576	17.2%	2 294	68.6%	590	86.2%	(2.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	37 944	37 944	13 669	36.0%	12 293	32.4%	10 469	27.6%	1 894	5.0%	38 325	101.0%	325	103.7%	482.1%
Other own revenue	308	323	170	55.4%	180	58.6%	527	163.2%	183	56.7%	1 061	328.5%	1 816	260.7%	(89.9%)
Gains on disposal of PPE	-	408	-	-	407	-	-	-	-	-	407	99.8%	-	-	-
Operating Expenditure	72 260	92 779	16 007	22.2%	19 853	27.5%	21 183	22.8%	17 265	18.6%	74 308	80.1%	15 488	94.5%	11.5%
Employee related costs	24 488	25 100	5 233	21.4%	6 664	27.2%	7 144	28.5%	5 473	21.8%	24 514	97.7%	4 824	97.1%	13.4%
Remuneration of councillors	2 790	3 143	658	23.6%	786	28.2%	658	20.9%	853	27.1%	2 955	94.0%	712	99.4%	19.8%
Debt impairment	1 150	11 546	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 300	4 694	-	-	-	-	2 990	63.7%	1 337	28.5%	4 326	92.2%	-	55.8%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	18 433	18 433	5 677	30.8%	4 156	22.5%	3 825	20.8%	4 036	21.9%	17 695	96.0%	1 226	65.2%	229.3%
Other Materials	2 506	3 048	444	17.7%	1 212	48.4%	916	30.1%	382	12.5%	2 954	96.9%	1 007	72.0%	(62.1%)
Contracted services	2 746	2 746	485	17.7%	497	18.1%	415	15.1%	588	21.4%	1 985	72.3%	438	51.5%	34.3%
Transfers and grants	670	860	72	10.7%	54	8.1%	86	10.1%	164	19.1%	377	43.8%	-	-	(100.0%)
Other expenditure	16 176	23 209	3 437	21.2%	6 484	40.1%	5 148	22.2%	4 433	19.1%	19 502	84.0%	7 282	159.5%	(39.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	6 346	1 182	8 536		2 995		2 295		(2 454)		11 372		(5 417)		
Transfers recognised - capital	15 610	15 610	113	.7%	8 593	55.0%	7 446	47.7%	4 246	27.2%	20 397	130.7%	4 371	94.2%	(2.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	21 956	16 792	8 648		11 588		9 741		1 792		31 769		(1 046)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	21 956	16 792	8 648		11 588		9 741		1 792		31 769		(1 046)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	21 956	16 792	8 648		11 588		9 741		1 792		31 769		(1 046)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	21 956	16 792	8 648		11 588		9 741		1 792		31 769		(1 046)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	31 103	31 128	1 420	4.6%	7 642	24.6%	8 903	28.6%	23 644	76.0%	41 610	133.7%	9 908	57.4%	138.6%
National Government	15 610	15 610	1 358	8.7%	5 358	34.3%	5 429	34.8%	18 034	115.5%	30 180	193.3%	9 854	94.5%	83.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	15 610	15 610	1 358	8.7%	5 358	34.3%	5 429	34.8%	18 034	115.5%	30 180	193.3%	9 854	94.5%	83.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 493	15 518	62	.4%	2 284	14.7%	3 474	22.4%	5 560	35.8%	11 380	73.3%	54	23.9%	10 121.4%
Public contributions and donations	-	-	-	-	-	-	-	-	50	-	50	-	-	-	(100.0%)
Capital Expenditure Standard Classification	31 103	31 128	1 420	4.6%	7 642	24.6%	8 903	28.6%	23 644	76.0%	41 610	133.7%	9 908	57.4%	138.6%
Governance and Administration	205	4 202	3	1.7%	46	22.3%	4	.1%	2 480	59.0%	2 533	60.3%	207	62.2%	1 100.2%
Executive & Council	26	4 026	-	-	9	35.7%	-	-	2 456	61.0%	2 466	61.2%	18	76.1%	13 547.0%
Budget & Treasury Office	60	70	-	-	3	5.0%	4	6.1%	-	-	7	10.4%	-	-	-
Corporate Services	119	106	3	2.9%	33	28.0%	-	-	23	22.1%	60	56.9%	189	32.5%	(87.6%)
Community and Public Safety	1 483	14 201	8	.6%	86	5.8%	207	1.5%	2 048	14.4%	2 349	16.5%	-	59.8%	(100.0%)
Community & Social Services	1 483	14 201	8	.6%	86	5.8%	207	1.5%	2 048	14.4%	2 349	16.5%	-	67.5%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 879	209	-	-	5 938	46.1%	5 994	2 867.9%	16 203	7 752.5%	28 135	13 461.6%	6 096	77.4%	165.8%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	12 879	209	-	-	5 938	46.1%	5 994	2 867.9%	16 203	7 752.5%	28 135	13 461.6%	6 096	77.4%	165.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	16 536	12 516	1 408	8.5%	1 573	9.5%	2 698	21.6%	2 914	23.3%	8 593	68.7%	3 606	44.1%	(19.2%)
Electricity	16 536	12 516	1 408	8.5%	1 573	9.5%	2 698	21.6%	2 914	23.3%	8 593	68.7%	3 606	44.1%	(19.2%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	91 430	91 572	31 442	34.4%	31 111	34.0%	28 582	31.2%	13 667	14.9%	104 802	114.4%	7 973	95.4%	71.4%
Property rates, penalties and collection charges	8 774	8 902	1 633	18.6%	3 103	35.4%	731	8.2%	1 873	21.0%	7 341	82.5%	1 116	84.9%	67.9%
Service charges	19 413	19 413	5 179	26.7%	4 976	25.6%	3 165	16.3%	4 673	24.1%	17 993	92.7%	4 572	96.8%	2.2%
Other revenue	6 888	6 903	2 262	32.8%	2 373	34.5%	11 964	173.3%	6 415	92.9%	23 014	333.4%	1 596	77.4%	301.8%
Government - operating	37 944	37 944	21 960	57.9%	11 931	31.4%	9 292	24.5%	-	-	43 183	113.8%	-	100.0%	-
Government - capital	15 610	15 610	-	-	7 826	50.1%	2 545	16.3%	-	-	10 371	66.4%	-	100.0%	-
Interest	2 800	2 800	409	14.6%	902	32.2%	884	31.6%	706	25.2%	2 901	103.6%	689	117.0%	2.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(60 152)	(64 785)	(15 492)	25.8%	(19 853)	33.0%	(17 055)	26.3%	(14 776)	22.8%	(67 176)	103.7%	(16 978)	97.4%	(13.0%)
Suppliers and employees	(60 152)	(64 190)	(15 492)	25.8%	(19 799)	32.9%	(17 015)	26.5%	(14 444)	22.5%	(66 750)	104.0%	(16 978)	96.8%	(14.9%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(595)	-	-	(54)	-	(40)	6.7%	(332)	55.7%	(426)	71.5%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	31 277	26 786	15 950	51.0%	11 258	36.0%	11 527	43.0%	(1 109)	(4.1%)	37 626	140.5%	(9 005)	83.0%	(87.7%)
Cash Flow from Investing Activities															
Receipts	-	407	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	407	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(31 103)	(31 128)	421	(1.4%)	(7 642)	24.6%	(5 155)	16.6%	(6 926)	22.3%	(19 303)	62.0%	(4 829)	48.2%	43.4%
Capital assets	(31 103)	(31 128)	421	(1.4%)	(7 642)	24.6%	(5 155)	16.6%	(6 926)	22.3%	(19 303)	62.0%	(4 829)	48.2%	43.4%
Net Cash from/(used) Investing Activities	(31 103)	(30 721)	421	(1.4%)	(7 642)	24.6%	(5 155)	16.8%	(6 926)	22.5%	(19 303)	62.8%	(4 829)	77.7%	43.4%
Cash Flow from Financing Activities															
Receipts	80	80	-	-	11	13.1%	6	8.1%	1	1.6%	18	22.9%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	80	80	-	-	11	13.1%	6	8.1%	1	1.6%	18	22.9%	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	80	80	-	-	11	13.1%	6	8.1%	1	1.6%	18	22.9%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	254	(3 856)	16 372	6 444.1%	3 626	1 427.4%	6 378	(165.4%)	(8 034)	208.4%	18 342	(475.7%)	(13 834)	75.6%	(41.9%)
Cash/cash equivalents at the year begin:	21 342	-	71 054	332.9%	87 426	409.6%	91 052	-	97 431	-	71 054	-	66 958	100.0%	45.5%
Cash/cash equivalents at the year end:	21 596	(3 856)	87 426	404.8%	91 052	421.6%	97 431	(2 527.0%)	89 396	(2 318.7%)	89 396	(2 318.7%)	53 124	112.2%	68.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 674	65.7%	163	6.4%	91	3.6%	618	24.3%	2 546	69.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(139)	(24.0%)	139	24.1%	110	19.0%	468	80.9%	578	15.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(70)	(92.6%)	4	5.5%	4	5.5%	136	181.6%	75	2.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	203	45.9%	-	-	-	-	238	54.1%	441	12.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 668	45.8%	307	8.4%	205	5.6%	1 461	40.1%	3 640	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(52)	(37.4%)	16	11.7%	16	11.5%	159	114.1%	140	3.8%	-	-	-	-
Commercial	102	29.2%	12	3.3%	9	2.7%	227	64.9%	350	9.6%	-	-	-	-
Households	1 592	55.1%	206	7.1%	160	5.5%	930	32.2%	2 889	79.4%	-	-	-	-
Other	26	10.0%	73	27.7%	19	7.3%	144	55.0%	262	7.2%	-	-	-	-
Total By Customer Group	1 668	45.8%	307	8.4%	205	5.6%	1 461	40.1%	3 640	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	208	100.0%	-	-	-	-	-	-	208	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	208	100.0%	-	-	-	-	-	-	208	100.0%

Contact Details

Municipal Manager	R P Mnguni	035 450 2082
Financial Manager	Ms T N Simamane	035 450 2082

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NKANDLA (KZN286)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	104 884	104 775	34 925	33.3%	12 219	11.6%	22 822	21.8%	4 583	4.4%	74 550	71.2%	7 256	86.8%	(36.8%)
Property rates	5 400	7 700	645	11.9%	6 991	129.5%	222	2.9%	581	7.5%	8 438	109.6%	167	107.6%	247.2%
Property rates - penalties and collection charges	125	390	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	14 500	1 942	-	1 347	-	-	-	-	-	3 289	22.7%	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	14 932	3 259	27	.2%	614	4.1%	24	.7%	173	5.3%	838	25.7%	1 266	26.5%	(86.4%)
Rental of facilities and equipment	492	255	48	9.8%	134	27.2%	36	14.3%	71	28.0%	290	113.6%	45	71.6%	58.5%
Interest earned - external investments	1 460	500	235	16.1%	162	11.1%	179	35.7%	281	56.2%	856	171.2%	179	74.1%	57.3%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	10	10	2	18.8%	3	29.6%	3	30.1%	1	5.6%	8	84.2%	1	156.9%	(54.5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	71 044	70 946	30 202	42.5%	-	-	18 385	25.9%	-	-	48 587	68.5%	7	95.4%	(100.0%)
Other own revenue	11 422	7 215	1 824	16.0%	2 969	26.0%	3 973	55.1%	3 478	48.2%	12 243	169.7%	4 266	122.1%	(18.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	1 326	-	(100.0%)
Operating Expenditure	104 841	102 884	41 934	40.0%	23 228	22.2%	25 956	25.2%	14 266	13.9%	105 385	102.4%	30 480	128.6%	(53.2%)
Employee related costs	28 326	32 166	6 853	24.2%	8 309	29.3%	7 301	22.7%	6 690	20.8%	29 154	90.6%	6 195	85.2%	8.0%
Remuneration of councillors	7 274	7 274	1 704	23.4%	1 704	23.4%	1 136	15.6%	2 950	40.6%	7 493	103.0%	1 905	89.8%	54.8%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 961	2 585	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	88	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	12 513	14 500	2 596	20.7%	2 376	19.0%	1 367	9.4%	1 448	10.0%	7 786	53.7%	2 242	-	(35.4%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	6 436	5 630	2 805	43.6%	1 150	17.9%	1 629	28.9%	1 337	23.8%	6 921	122.9%	3 123	113.3%	(57.2%)
Transfers and grants	-	3 800	-	-	2 682	-	-	-	-	-	2 682	70.6%	85	-	(100.0%)
Other expenditure	45 243	36 929	27 977	61.8%	7 008	15.5%	14 524	39.3%	1 841	5.0%	51 350	139.0%	16 930	135.9%	(89.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	43	1 890	(7 009)		(11 009)		(3 134)		(9 683)		(30 835)		(23 223)		
Transfers recognised - capital	25 582	-	14 301	55.9%	29 856	116.7%	14 096	-	-	-	58 253	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	3 512	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	25 625	1 890	7 292		18 847		10 962		(9 683)		27 418		(19 711)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	25 625	1 890	7 292		18 847		10 962		(9 683)		27 418		(19 711)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	25 625	1 890	7 292		18 847		10 962		(9 683)		27 418		(19 711)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	25 625	1 890	7 292		18 847		10 962		(9 683)		27 418		(19 711)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	26 737	31 482	12 591	47.1%	4 906	18.3%	3 651	11.6%	5 527	17.6%	26 675	84.7%	14 637	72.7%	(62.2%)
National Government	25 702	25 582	12 591	49.0%	4 895	19.0%	3 651	14.3%	5 527	21.6%	26 664	104.2%	14 637	184.5%	(62.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	25 702	25 582	12 591	49.0%	4 895	19.0%	3 651	14.3%	5 527	21.6%	26 664	104.2%	14 637	184.5%	(62.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 035	5 900	-	-	11	1.1%	-	-	-	-	11	.2%	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	26 737	31 482	12 591	47.1%	4 906	18.3%	3 651	11.6%	5 527	17.6%	26 675	84.7%	14 637	72.7%	(62.2%)
Governance and Administration	925	31 482	-	-	-	-	-	-	-	-	-	-	-	.7%	-
Executive & Council	30	-	-	-	-	-	-	-	-	-	-	-	-	4.3%	-
Budget & Treasury Office	675	900	-	-	-	-	-	-	-	-	-	-	-	27.6%	-
Corporate Services	220	30 582	-	-	-	-	-	-	-	-	-	-	-	.4%	-
Community and Public Safety	110	-	-	-	-	-	-	-	-	-	-	-	-	12.6%	-
Community & Social Services	110	-	-	-	-	-	-	-	-	-	-	-	-	12.6%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	25 702	-	12 591	49.0%	4 906	19.1%	3 651	-	5 527	-	26 675	-	14 637	136.5%	(62.2%)
Planning and Development	120	-	-	-	4 895	4 079.4%	3 651	-	5 527	-	14 073	-	14 637	136.5%	(62.2%)
Road Transport	25 582	-	12 591	49.2%	11	-	-	-	-	-	12 602	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	130 466	130 357	49 414	37.9%	42 056	32.2%	36 981	28.4%	4 558	3.5%	133 009	102.0%	7 256	86.4%	(37.2%)
Property rates, penalties and collection charges	5 525	8 090	645	11.7%	6 977	126.3%	222	2.7%	581	7.2%	8 424	104.1%	167	115.8%	247.2%
Service charges	14 932	14 759	1 970	13.2%	2 025	13.6%	1 765	12.0%	2 531	17.2%	8 292	56.2%	2 064	69.0%	22.6%
Other revenue	11 923	10 457	2 062	17.3%	3 303	27.7%	2 306	22.1%	1 160	11.1%	8 831	84.5%	4 846	34.9%	(76.1%)
Government - operating	71 044	70 969	30 202	42.5%	22 404	31.5%	18 394	25.9%	2	-	71 002	100.0%	-	87.6%	(100.0%)
Government - capital	25 582	25 582	14 301	55.9%	7 185	28.1%	14 096	55.1%	-	-	35 582	139.1%	-	-	-
Interest	1 460	500	235	16.1%	162	11.1%	198	39.5%	283	56.7%	878	175.6%	179	69.6%	58.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(104 841)	(102 884)	(30 736)	29.3%	(21 000)	20.0%	(22 485)	21.9%	(22 916)	22.3%	(97 137)	94.4%	(36 706)	72.0%	(37.6%)
Suppliers and employees	(104 841)	(102 884)	(30 736)	29.3%	(21 000)	20.0%	(22 485)	21.9%	(22 916)	22.3%	(97 137)	94.4%	(36 706)	73.2%	(37.6%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	25 625	27 472	18 678	72.9%	21 056	82.2%	14 496	52.8%	(18 358)	(66.8%)	35 872	130.6%	(29 449)	8.9%	(37.7%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(25 582)	(25 582)	(12 595)	49.2%	(4 895)	19.1%	(3 647)	14.3%	(7 348)	28.7%	(28 485)	111.3%	(14 637)	-	(49.8%)
Capital assets	(25 582)	(25 582)	(12 595)	49.2%	(4 895)	19.1%	(3 647)	14.3%	(7 348)	28.7%	(28 485)	111.3%	(14 637)	-	(49.8%)
Net Cash from/(used) Investing Activities	(25 582)	(25 582)	(12 595)	49.2%	(4 895)	19.1%	(3 647)	14.3%	(7 348)	28.7%	(28 485)	111.3%	(14 637)	-	(49.8%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	43	1 890	6 083	14 133.0%	16 160	37 544.6%	10 850	574.0%	(25 706)	(1 360.0%)	7 387	390.8%	(44 087)	196.9%	(41.7%)
Cash/cash equivalents at the year begin:	47 091	-	1 031	2.2%	7 114	15.1%	23 275	-	34 125	-	1 031	-	34 459	92.6%	(1.0%)
Cash/cash equivalents at the year end:	47 135	1 890	7 114	15.1%	23 275	49.4%	34 125	1 805.3%	8 418	445.3%	8 418	445.3%	(9 628)	(48.0%)	(187.4%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	230	8.4%	134	4.9%	2 364	86.6%	-	-	2 728	14.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	149	2.4%	147	2.3%	5 974	95.3%	-	-	6 270	33.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	60	1.6%	59	1.5%	3 678	96.9%	-	-	3 797	20.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	44	2.0%	43	2.0%	2 120	96.0%	-	-	2 207	11.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	142	4.0%	142	4.0%	3 289	92.0%	-	-	3 573	19.2%	-	-	-	-
Total By Income Source	625	3.4%	525	2.8%	17 425	93.8%	-	-	18 575	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	77	4.8%	65	4.1%	1 464	91.2%	-	-	1 606	8.6%	-	-	-	-
Commercial	373	4.7%	287	3.7%	7 203	91.6%	-	-	7 863	42.3%	-	-	-	-
Households	121	1.7%	119	1.6%	7 063	96.7%	-	-	7 303	39.3%	-	-	-	-
Other	54	3.0%	53	3.0%	1 695	94.0%	-	-	1 802	9.7%	-	-	-	-
Total By Customer Group	625	3.4%	525	2.8%	17 425	93.8%	-	-	18 575	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr SB Mthembu	035 833 2000
Financial Manager	Mr PP Sibiya	035 833 2000

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UTHUNGULU (DC28)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	581 865	734 544	192 520	33.1%	168 139	28.9%	138 442	18.8%	58 351	7.9%	557 452	75.9%	63 075	79.6%	(7.5%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	34 942	36 442	10 547	30.2%	8 948	25.6%	9 815	26.9%	9 041	24.8%	38 352	105.2%	11 004	118.8%	(17.8%)
Service charges - sanitation revenue	5 363	4 863	1 232	23.0%	1 142	21.3%	1 274	26.2%	1 250	25.7%	4 898	100.7%	1 137	92.4%	10.0%
Service charges - refuse revenue	16 440	15 440	2 985	18.2%	3 649	22.2%	3 046	19.7%	3 813	24.7%	13 492	87.4%	2 854	86.1%	33.6%
Service charges - other	213	213	69	32.3%	53	25.1%	80	37.4%	68	32.1%	270	126.9%	57	79.8%	20.6%
Rental of facilities and equipment	-	-	9	-	9	-	9	-	9	-	36	-	9	-	6.0%
Interest earned - external investments	25 113	35 155	8 267	32.9%	10 373	41.3%	9 109	25.9%	9 257	26.3%	37 007	105.3%	9 579	117.3%	(3.4%)
Interest earned - outstanding debtors	3 803	260	1 395	36.7%	(1 380)	(36.3%)	7	2.8%	7	2.7%	30	11.4%	7	2.5%	(5.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	457 075	453 114	164 960	36.1%	137 311	30.0%	107 328	23.7%	21 121	4.7%	430 719	95.1%	21 688	100.4%	(2.6%)
Other own revenue	38 918	189 058	3 056	7.9%	8 033	20.6%	7 775	4.1%	13 783	7.3%	32 648	17.3%	16 740	19.7%	(17.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	586 296	679 659	143 380	24.5%	131 173	22.4%	126 914	18.7%	186 681	27.5%	588 148	86.5%	148 679	88.2%	25.6%
Employee related costs	157 400	145 354	28 833	18.3%	36 491	23.2%	30 854	21.2%	31 397	21.6%	127 575	87.8%	26 945	82.9%	16.5%
Remuneration of councillors	10 584	10 584	2 254	21.3%	2 197	20.8%	2 222	21.0%	2 801	26.5%	9 473	89.5%	2 099	90.6%	33.5%
Debt impairment	3 793	3 793	948	25.0%	948	25.0%	948	25.0%	948	25.0%	3 793	100.0%	899	27.2%	5.5%
Depreciation and asset impairment	48 872	48 872	11 991	24.5%	12 001	24.6%	11 540	23.6%	13 341	27.3%	48 872	100.0%	14 146	100.0%	(5.7%)
Finance charges	7 988	18 543	2 813	35.2%	2 813	35.2%	6 719	36.2%	7 889	42.5%	20 233	109.1%	2 813	98.2%	180.5%
Bulk purchases	26 462	33 631	6 878	26.0%	9 105	34.4%	9 754	29.0%	9 686	28.8%	35 423	105.3%	8 161	95.8%	18.7%
Other Materials	367	405	48	13.1%	72	19.6%	80	19.7%	56	14.0%	256	63.4%	236	79.0%	(76.1%)
Contracted services	95 957	95 963	26 624	27.7%	15 826	16.5%	21 997	22.9%	23 888	24.9%	88 335	92.1%	15 637	95.1%	52.8%
Transfers and grants	13 277	11 599	-	-	2 855	21.5%	-	-	4 326	37.3%	7 181	61.9%	8 065	101.8%	(46.4%)
Other expenditure	221 595	310 914	62 991	28.4%	48 866	22.1%	42 801	13.8%	92 348	29.7%	247 005	79.4%	69 678	87.5%	32.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(4 431)	54 885	49 140		36 966		11 528		(128 330)		(30 696)		(85 604)		
Transfers recognised - capital	342 255	267 755	18 023	5.3%	51 876	15.2%	61 608	23.0%	44 955	16.8%	176 462	65.9%	49 256	84.5%	(8.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	337 824	322 640	67 163		88 842		73 136		(83 375)		145 766		(36 347)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	337 824	322 640	67 163		88 842		73 136		(83 375)		145 766		(36 347)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	337 824	322 640	67 163		88 842		73 136		(83 375)		145 766		(36 347)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	337 824	322 640	67 163		88 842		73 136		(83 375)		145 766		(36 347)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	368 696	353 511	19 803	5.4%	37 150	10.1%	41 252	11.7%	106 417	30.1%	204 621	57.9%	80 834	51.7%	31.6%
National Government	343 086	243 697	13 966	4.1%	28 081	8.2%	30 618	12.6%	69 337	28.5%	142 002	58.3%	56 995	70.7%	21.7%
Provincial Government	-	19 860	-	-	216	-	1 602	8.1%	12 779	64.3%	14 596	73.5%	7 489	38.8%	70.6%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	343 086	263 556	13 966	4.1%	28 296	8.2%	32 219	12.2%	82 116	31.2%	156 598	59.4%	64 484	66.8%	27.3%
Borrowing	-	11 541	196	-	218	-	701	6.1%	7 651	66.3%	8 766	76.0%	282	6.4%	2 608.7%
Internally generated funds	25 610	76 914	5 640	22.0%	8 636	33.7%	8 331	10.8%	16 650	21.6%	39 257	51.0%	16 067	28.5%	3.6%
Public contributions and donations	-	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	368 696	353 511	19 803	5.4%	37 150	10.1%	41 252	11.7%	106 417	30.1%	204 621	57.9%	80 834	51.7%	31.6%
Governance and Administration	2 150	12 742	284	13.2%	1 058	49.2%	886	7.0%	1 619	12.7%	3 848	30.2%	2 117	27.4%	(23.5%)
Executive & Council	50	683	-	-	-	-	496	72.6%	132	19.4%	628	92.0%	1 534	94.6%	(91.4%)
Budget & Treasury Office	900	805	-	-	107	11.9%	23	2.9%	105	13.1%	235	29.2%	263	57.1%	(60.0%)
Corporate Services	1 200	11 253	284	23.7%	951	79.3%	367	3.3%	1 382	12.3%	2 984	26.5%	320	17.7%	331.2%
Community and Public Safety	8 680	11 586	4 177	48.1%	2 518	29.0%	(21)	(.2%)	(2 821)	(24.4%)	3 853	33.3%	4 698	55.5%	(160.0%)
Community & Social Services	7 480	10 136	4 177	55.8%	2 484	33.2%	(21)	(.2%)	(2 856)	(28.2%)	3 784	37.3%	4 698	57.2%	(160.8%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 200	1 450	-	-	34	2.9%	-	-	35	2.4%	69	4.8%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	40	17 950	-	-	229	572.3%	22	.1%	12 432	69.3%	12 683	70.7%	293	1.6%	4 150.1%
Planning and Development	40	17 950	-	-	229	572.3%	22	.1%	12 432	69.3%	12 683	70.7%	144	.8%	8 538.6%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	149	74.3%	(100.0%)
Trading Services	357 826	311 234	15 342	4.3%	33 344	9.3%	40 365	13.0%	95 186	30.6%	184 237	59.2%	73 726	55.3%	29.1%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	352 776	287 607	15 145	4.3%	32 287	9.2%	37 062	12.9%	85 071	29.6%	169 565	59.0%	64 077	58.9%	32.8%
Waste Water Management	5 000	17 780	196	3.9%	1 018	20.4%	3 303	18.6%	6 522	36.7%	11 039	62.1%	282	2.6%	2 209.2%
Waste Management	50	5 847	-	-	39	78.3%	-	-	3 593	61.5%	3 632	62.1%	9 366	40.5%	(61.6%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	888 656	818 058	452 821	51.0%	417 279	47.0%	419 929	51.3%	327 701	40.1%	1 617 730	197.8%	234 709	183.7%	39.6%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	51 284	51 282	16 028	31.3%	16 329	31.8%	14 653	28.6%	14 709	28.7%	61 719	120.4%	17 460	117.2%	(15.8%)
Other revenue	9 127	10 493	202 882	2 223.0%	264 084	2 893.6%	197 536	1 882.5%	284 919	2 715.3%	949 421	9 048.1%	207 759	3 124.6%	37.1%
Government - operating	457 075	461 114	158 883	34.8%	127 249	27.8%	103 494	22.4%	10 341	2.2%	399 967	86.7%	-	89.1%	(100.0%)
Government - capital	342 255	259 755	60 860	17.8%	2 838	.8%	92 615	35.7%	11 142	4.3%	167 455	64.5%	-	114.0%	(100.0%)
Interest	28 916	35 414	14 167	49.0%	6 779	23.4%	11 632	32.8%	6 589	18.6%	39 168	110.6%	9 490	98.6%	(30.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(451 776)	(545 140)	(258 910)	57.3%	(359 082)	79.5%	(270 527)	49.6%	(388 989)	71.4%	(1 277 509)	234.3%	(266 499)	180.5%	46.0%
Suppliers and employees	(430 511)	(518 301)	(258 910)	60.1%	(357 405)	83.0%	(270 527)	52.2%	(388 989)	75.1%	(1 275 831)	246.2%	(264 071)	185.9%	47.3%
Finance charges	(7 988)	(15 242)	-	-	(1 677)	21.0%	-	-	-	-	(1 677)	11.0%	-	54.6%	-
Transfers and grants	(13 277)	(11 597)	-	-	-	-	-	-	-	-	-	-	(2 428)	34.7%	(100.0%)
Net Cash from/(used) Operating Activities	436 880	272 918	193 911	44.4%	58 197	13.3%	149 403	54.7%	(61 288)	(22.5%)	340 222	124.7%	(31 790)	189.7%	92.8%
Cash Flow from Investing Activities															
Receipts	4 425	4 427	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	57	59	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	4 368	4 368	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(368 696)	(353 513)	(131 745)	35.7%	(81 860)	22.2%	(96 863)	27.4%	(250 360)	70.8%	(560 828)	158.6%	(155 773)	108.6%	60.7%
Capital assets	(368 696)	(353 513)	(131 745)	35.7%	(81 860)	22.2%	(96 863)	27.4%	(250 360)	70.8%	(560 828)	158.6%	(155 773)	108.6%	60.7%
Net Cash from/(used) Investing Activities	(364 271)	(349 086)	(131 745)	36.2%	(81 860)	22.5%	(96 863)	27.7%	(250 360)	71.7%	(560 828)	160.7%	(155 773)	108.8%	60.7%
Cash Flow from Financing Activities															
Receipts	787	787	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	787	787	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(6 938)	(6 939)	-	-	(3 948)	56.9%	-	-	(1 277)	18.4%	(5 225)	75.3%	-	44.1%	(100.0%)
Repayment of borrowing	(6 938)	(6 939)	-	-	(3 948)	56.9%	-	-	(1 277)	18.4%	(5 225)	75.3%	-	44.1%	(100.0%)
Net Cash from/(used) Financing Activities	(6 151)	(6 152)	-	-	(3 948)	64.2%	-	-	(1 277)	20.8%	(5 225)	84.9%	-	48.1%	(100.0%)
Net Increase/(Decrease) in cash held	66 457	(82 319)	62 165	93.5%	(27 611)	(41.5%)	52 539	(63.8%)	(312 925)	380.1%	(225 831)	274.3%	(187 563)	(53.1%)	66.8%
Cash/cash equivalents at the year begin:	312 031	518 756	146 746	47.0%	208 911	67.0%	181 300	34.9%	233 839	45.1%	146 746	28.3%	334 309	17.0%	(30.1%)
Cash/cash equivalents at the year end:	378 488	436 437	208 911	55.2%	181 300	47.9%	233 839	53.6%	(79 086)	(18.1%)	(79 086)	(18.1%)	146 746	47.0%	(153.9%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 092	7.2%	2 143	5.0%	1 218	2.8%	36 713	85.1%	43 166	83.6%	3 513	8.1%	29 429	68.0%
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	441	7.5%	235	4.0%	155	2.6%	5 055	85.9%	5 885	11.4%	-	-	4 069	69.0%
Receivables from Exchange Transactions - Waste Management	1 641	63.8%	521	20.3%	75	2.9%	334	13.0%	2 571	5.0%	-	-	229	8.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	5 173	10.0%	2 898	5.6%	1 448	2.8%	42 102	81.6%	51 622	100.0%	3 513	6.8%	33 727	65.0%
Debtors Age Analysis By Customer Group														
Organs of State	1 045	47.2%	512	23.1%	108	4.9%	551	24.9%	2 216	4.3%	-	-	-	-
Commercial	2 386	49.7%	783	16.3%	219	4.5%	1 416	29.5%	4 804	9.3%	-	-	229	4.0%
Households	1 739	3.9%	1 601	3.6%	1 118	2.5%	39 655	89.9%	44 113	85.5%	3 513	8.0%	33 498	75.0%
Other	3	.6%	3	.7%	3	.6%	479	98.1%	489	.9%	-	-	-	-
Total By Customer Group	5 173	10.0%	2 898	5.6%	1 448	2.8%	42 102	81.6%	51 622	100.0%	3 513	6.8%	33 727	65.0%

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	25 841	69.1%	21	.1%	220	.6%	11 298	30.2%	37 380	58.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	26 236	98.5%	256	1.0%	38	.1%	109	.4%	26 639	41.6%
Total	52 077	81.3%	277	.4%	258	.4%	11 408	17.8%	64 020	100.0%

Contact Details

Municipal Manager	Mr M Nkosi	035 799 2501
Financial Manager	Mrs M.C Reddy	035 799 2500

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MANDENI (KZN291)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	152 398	171 871	56 192	36.9%	58 075	38.1%	46 765	27.2%	31 154	18.1%	192 186	111.8%	24 339	110.8%	28.0%
Property rates	27 685	27 685	6 153	22.2%	8 654	31.3%	8 720	31.5%	5 657	20.4%	29 184	105.4%	5 386	108.3%	5.0%
Property rates - penalties and collection charges	4 000	8 000	1 976	49.4%	2 104	52.6%	2 286	28.6%	1 442	18.0%	7 809	97.6%	1 275	1 215.6%	13.1%
Service charges - electricity revenue	13 056	13 056	3 123	23.9%	2 577	19.7%	2 921	22.4%	2 176	16.7%	10 797	82.7%	2 808	93.4%	(22.5%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	6 550	6 550	1 522	23.2%	1 606	24.5%	1 603	24.5%	1 045	16.0%	5 776	88.2%	1 501	98.3%	(30.4%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	190	190	23	12.1%	62	32.5%	32	17.1%	47	24.5%	164	86.1%	32	101.9%	44.6%
Interest earned - external investments	2 500	3 000	661	26.4%	697	27.9%	535	17.8%	546	18.2%	2 440	81.3%	726	85.3%	(24.7%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	505	505	30	5.9%	52	10.4%	24	4.8%	10	2.1%	116	23.1%	16	127.0%	(33.5%)
Licences and permits	300	300	74	24.7%	184	61.3%	282	93.9%	156	52.1%	696	231.9%	47	21.3%	231.6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	97 242	97 842	40 889	42.0%	40 553	41.7%	29 509	30.2%	18 726	19.1%	129 677	132.5%	10 136	106.5%	84.7%
Other own revenue	370	14 743	1 740	470.6%	1 587	429.2%	854	5.8%	1 348	9.1%	5 529	37.5%	2 412	378.6%	(44.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	152 398	174 308	45 779	30.0%	51 285	33.7%	46 043	26.4%	60 302	34.6%	203 409	116.7%	47 220	110.3%	27.7%
Employee related costs	55 829	55 829	13 213	23.7%	15 858	28.4%	13 537	24.2%	8 993	16.1%	51 601	92.4%	11 324	103.3%	(20.6%)
Remuneration of councillors	9 718	9 718	2 285	23.5%	2 285	23.5%	2 285	23.5%	1 987	20.4%	8 840	91.0%	2 285	101.5%	(13.0%)
Debt impairment	3 218	3 218	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 973	18 973	4 930	82.5%	4 939	82.7%	3 166	16.7%	1 803	9.5%	14 838	78.2%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	10 991	10 991	2 860	26.0%	1 706	15.5%	1 870	17.0%	1 162	10.6%	7 598	69.1%	1 759	80.6%	(34.0%)
Other Materials	15 446	15 946	4 215	27.3%	3 807	24.6%	2 767	17.4%	2 988	18.7%	13 776	86.4%	3 750	72.5%	(20.3%)
Contracted services	13 900	17 900	3 010	21.7%	4 475	32.2%	5 179	28.9%	3 589	20.0%	16 253	90.8%	3 677	71.4%	(2.4%)
Transfers and grants	-	1 550	5 262	-	10 002	-	1 144	73.8%	-	-	16 408	1 058.6%	11 085	193.3%	(100.0%)
Other expenditure	37 322	40 182	9 993	26.8%	8 215	22.0%	16 096	40.1%	39 782	99.0%	74 085	184.4%	13 341	163.0%	198.2%
Loss on disposal of PPE	-	-	10	-	-	-	-	-	-	-	10	-	-	-	-
Surplus/(Deficit)	(0)	(2 437)	10 413		6 790		722		(29 148)		(11 223)		(22 881)		
Transfers recognised - capital	62 334	77 918	6 959	11.2%	12 568	20.2%	4 674	6.0%	25 087	32.2%	49 288	63.3%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	62 334	75 481	17 372		19 358		5 396		(4 061)		38 065		(22 881)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	62 334	75 481	17 372		19 358		5 396		(4 061)		38 065		(22 881)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	62 334	75 481	17 372		19 358		5 396		(4 061)		38 065		(22 881)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	62 334	75 481	17 372		19 358		5 396		(4 061)		38 065		(22 881)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	90 497	75 168	11 099	12.3%	11 922	13.2%	10 967	14.6%	39 607	52.7%	73 595	97.9%	6 429	37.6%	516.1%
National Government	62 335	56 345	8 337	13.4%	11 850	19.0%	9 856	17.5%	28 813	51.1%	58 857	104.5%	6 329	63.6%	355.3%
Provincial Government	-	1 500	-	-	-	-	125	8.3%	98	6.5%	223	14.8%	-	14.8%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	62 335	57 845	8 337	13.4%	11 850	19.0%	9 981	17.3%	28 911	50.0%	59 080	102.1%	6 329	50.8%	356.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28 162	17 323	2 761	9.8%	24	.1%	985	5.7%	10 164	58.7%	13 935	80.4%	100	10.9%	10 101.3%
Public contributions and donations	-	-	-	-	48	-	-	-	533	-	581	-	-	-	(100.0%)
Capital Expenditure Standard Classification	90 497	75 168	11 099	12.3%	11 922	13.2%	10 967	14.6%	39 607	52.7%	73 595	97.9%	6 429	37.6%	516.1%
Governance and Administration	493	1 493	-	-	169	34.3%	827	55.4%	2 389	160.1%	3 385	226.8%	-	6.2%	(100.0%)
Executive & Council	253	253	-	-	-	-	18	7.2%	696	275.5%	714	282.7%	-	15.7%	(100.0%)
Budget & Treasury Office	90	90	-	-	160	177.3%	416	462.0%	1 657	1 841.2%	2 232	2 480.5%	-	10.2%	(100.0%)
Corporate Services	150	1 150	-	-	10	6.4%	393	34.2%	36	3.2%	439	38.2%	-	2.8%	(100.0%)
Community and Public Safety	3 730	3 431	-	-	-	-	154	4.5%	1 788	52.1%	1 942	56.6%	-	3.1%	(100.0%)
Community & Social Services	2 083	1 783	-	-	-	-	154	8.6%	1 769	99.2%	1 923	107.8%	-	3.1%	(100.0%)
Sport And Recreation	750	700	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	898	948	-	-	-	-	-	-	20	2.1%	20	2.1%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	74 724	57 165	11 099	14.9%	11 753	15.7%	9 768	17.1%	29 072	50.9%	61 692	107.9%	6 429	39.7%	352.2%
Planning and Development	35 967	21 458	11 099	30.9%	7 034	19.6%	2 260	10.5%	11 808	55.0%	32 200	150.1%	6 429	511.1%	83.7%
Road Transport	38 347	35 707	-	-	4 720	12.3%	7 508	21.0%	17 264	48.4%	29 492	82.6%	-	-	(100.0%)
Environmental Protection	410	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	11 550	13 080	-	-	-	-	218	1.7%	6 358	48.6%	6 575	50.3%	-	-	(100.0%)
Electricity	10 250	11 880	-	-	-	-	218	1.8%	6 358	53.5%	6 575	55.3%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 300	1 200	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	207 059	228 114	74 544	36.0%	65 920	31.8%	135 217	59.3%	25 954	11.4%	301 635	132.2%	10 659	77.8%	143.5%
Property rates, penalties and collection charges	27 192	35 685	1 673	6.2%	3 850	14.2%	2 615	7.3%	13 589	38.1%	21 727	60.9%	2 720	79.0%	399.6%
Service charges	14 923	19 604	4 402	29.5%	3 930	26.3%	3 788	19.3%	4 480	22.9%	16 600	84.7%	4 084	97.3%	9.7%
Other revenue	1 368	15 738	1 545	113.0%	4 136	302.5%	4 352	27.7%	3 892	24.7%	13 926	88.5%	3 509	868.2%	10.9%
Government - operating	97 242	97 842	66 618	68.5%	53 706	55.2%	124 112	126.8%	3 758	3.8%	248 194	253.7%	-	137.6%	(100.0%)
Government - capital	62 334	56 245	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	4 000	3 000	305	7.6%	298	7.5%	349	11.6%	235	7.8%	1 188	39.6%	347	46.7%	(32.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(129 538)	(175 823)	(36 528)	28.2%	(37 583)	29.0%	(43 162)	24.5%	(84 317)	48.0%	(201 589)	114.7%	(35 023)	88.1%	140.7%
Suppliers and employees	(129 538)	(174 273)	(36 528)	28.2%	(37 583)	29.0%	(43 162)	24.8%	(84 317)	48.4%	(201 589)	115.7%	(35 638)	95.2%	136.6%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(1 550)	-	-	-	-	-	-	-	-	-	-	615	37.8%	(100.0%)
Net Cash from/(used) Operating Activities	77 520	52 291	38 016	49.0%	28 338	36.6%	92 056	176.0%	(58 363)	(111.6%)	100 046	191.3%	(24 364)	52.3%	139.6%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(90 780)	-	-	-	-	-	(73)	-	-	-	(73)	-	-	-	-
Capital assets	(90 780)	-	-	-	-	-	(73)	-	-	-	(73)	-	-	-	-
Net Cash from/(used) Investing Activities	(90 780)	-	-	-	-	-	(73)	-	-	-	(73)	-	-	-	-
Cash Flow from Financing Activities															
Receipts	-	28	12	-	15	-	12	44.4%	19	66.8%	59	211.2%	21	-	(13.1%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	28	12	-	15	-	12	44.4%	19	66.8%	59	211.2%	21	-	(13.1%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	28	12	-	15	-	12	44.4%	19	66.8%	59	211.2%	21	-	(13.1%)
Net Increase/(Decrease) in cash held	(13 260)	52 319	38 028	(286.8%)	28 353	(213.8%)	91 995	175.8%	(58 345)	(111.5%)	100 032	191.2%	(24 342)	(475.0%)	139.7%
Cash/cash equivalents at the year begin:	66 524	60 905	33 979	51.1%	72 007	108.2%	100 360	164.8%	192 355	315.8%	33 979	55.8%	54 979	(2.6%)	249.9%
Cash/cash equivalents at the year end:	53 264	113 224	72 007	135.2%	100 360	188.4%	192 355	169.9%	134 011	118.4%	134 011	118.4%	30 637	46.1%	337.4%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 035	35.6%	554	19.0%	228	7.8%	1 095	37.6%	2 911	2.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(14)	-	2 244	3.6%	2 057	3.3%	57 191	93.0%	61 478	58.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	552	2.4%	330	1.4%	337	1.5%	21 837	94.7%	23 056	22.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	669	4.0%	638	3.8%	706	4.2%	14 844	88.1%	16 857	16.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1)	(.3%)	1	.3%	0	-	247	100.0%	247	.2%	-	-	-	-
Total By Income Source	2 240	2.1%	3 767	3.6%	3 328	3.2%	95 213	91.1%	104 549	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	13	.9%	60	4.2%	(38)	(2.7%)	1 376	97.5%	1 411	1.4%	-	-	-	-
Commercial	510	1.2%	1 951	4.7%	2 020	4.9%	36 935	89.2%	41 417	39.6%	-	-	-	-
Households	1 718	2.8%	1 755	2.9%	1 345	2.2%	56 656	92.2%	61 474	58.8%	-	-	-	-
Other	(1)	(.3%)	1	.3%	0	-	247	100.0%	247	.2%	-	-	-	-
Total By Customer Group	2 240	2.1%	3 767	3.6%	3 328	3.2%	95 213	91.1%	104 549	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	322	94.5%	19	5.5%	-	-	-	-	340	87.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	49	100.0%	-	-	-	-	-	-	49	12.5%
Total	370	95.2%	19	4.8%	-	-	-	-	389	100.0%

Contact Details

Municipal Manager	Mr L H Mapholoba	032 456 8219
Financial Manager	Mr R N Hlongwa	032 456 8200

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KWADUKUZA (KZN292)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	1 139 563	1 175 747	266 868	23.4%	289 057	25.4%	303 032	25.8%	275 853	23.5%	1 134 809	96.5%	269 307	98.5%	2.4%
Property rates	288 499	288 500	56 894	19.7%	73 272	25.4%	72 964	25.3%	71 825	24.9%	274 955	95.3%	68 869	97.3%	4.3%
Property rates - penalties and collection charges	11 342	11 442	4 240	37.4%	2 072	18.3%	2 070	18.1%	448	3.9%	8 830	77.2%	3 284	115.6%	(86.4%)
Service charges - electricity revenue	587 274	576 030	133 728	22.8%	140 587	23.9%	152 478	26.5%	143 372	24.9%	570 165	99.0%	136 818	99.3%	4.8%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	52 812	54 112	12 818	24.3%	13 956	26.4%	13 126	24.3%	14 950	27.6%	54 849	101.4%	11 729	98.3%	27.5%
Service charges - other	540	-	121	22.4%	(328)	(60.8%)	-	-	207	-	-	-	104	96.3%	100.1%
Rental of facilities and equipment	1 524	1 107	395	25.9%	137	9.0%	273	24.6%	261	23.6%	1 065	96.2%	406	105.1%	(35.8%)
Interest earned - external investments	13 643	24 950	6 363	46.6%	7 806	57.2%	8 276	33.2%	8 049	32.3%	30 494	122.2%	6 756	131.8%	19.1%
Interest earned - outstanding debtors	3 339	4 539	1 363	40.8%	1 279	38.3%	1 567	34.5%	1 464	32.3%	5 673	125.0%	1 437	136.9%	1.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 979	29 988	2 788	56.0%	(1 311)	(26.3%)	624	2.1%	752	2.5%	2 854	9.5%	769	32.6%	(2.2%)
Licences and permits	268	170	46	17.0%	64	24.0%	27	15.7%	11	6.6%	148	87.0%	41	93.0%	(72.6%)
Agency services	9 157	9 157	2 112	23.1%	2 049	22.4%	2 182	23.8%	2 199	24.0%	8 543	93.3%	2 430	99.9%	(9.5%)
Transfers recognised - operational	119 096	139 671	38 081	32.0%	42 520	35.7%	38 985	27.9%	8 869	6.3%	128 455	92.0%	9 914	88.3%	(10.5%)
Other own revenue	47 090	35 992	7 892	16.8%	6 930	14.7%	10 460	29.1%	23 442	65.1%	48 724	135.4%	26 751	113.5%	(12.4%)
Gains on disposal of PPE	-	90	28	-	22	-	-	-	4	3.9%	54	59.4%	-	188.4%	(100.0%)
Operating Expenditure	1 139 547	1 175 722	261 922	23.0%	251 321	22.1%	237 228	20.2%	288 614	24.5%	1 039 084	88.4%	269 384	88.3%	7.1%
Employee related costs	283 977	272 770	59 000	20.8%	62 643	22.1%	63 320	23.2%	62 051	22.7%	247 013	90.6%	58 397	90.1%	6.3%
Remuneration of councillors	18 510	18 110	4 162	22.5%	4 170	22.5%	4 184	23.1%	5 096	28.1%	17 612	97.3%	4 121	92.2%	23.7%
Debt impairment	11 086	4 997	-	-	3 739	33.7%	354	7.1%	2 604	52.1%	6 697	134.0%	-	-	(100.0%)
Depreciation and asset impairment	69 900	61 298	11 017	15.8%	10 987	15.7%	17 002	27.7%	18 614	30.4%	57 620	94.0%	8 769	72.2%	112.3%
Finance charges	20 016	20 592	1 495	7.5%	7 358	36.8%	1 492	7.2%	9 185	44.6%	19 530	94.8%	5 576	75.7%	64.7%
Bulk purchases	431 483	438 166	131 241	30.4%	95 214	22.1%	95 821	21.9%	105 585	24.1%	427 861	97.6%	100 282	101.1%	5.3%
Other Materials	28 922	47 235	4 785	16.5%	14 619	50.5%	10 280	21.8%	17 669	37.4%	47 353	100.2%	16 425	89.3%	7.6%
Contracted services	33 388	30 078	8 616	25.8%	5 023	15.0%	3 364	11.2%	7 985	26.5%	24 988	83.1%	12 717	113.6%	(37.2%)
Transfers and grants	67 436	26 852	3 374	5.0%	6 383	9.5%	-	-	10 995	40.9%	20 752	77.3%	19 640	69.2%	(44.0%)
Other expenditure	174 428	255 224	38 232	21.9%	41 177	23.6%	41 413	16.2%	48 837	19.1%	169 659	66.5%	43 457	68.5%	12.4%
Loss on disposal of PPE	400	400	-	-	7	1.8%	-	-	(7)	(1.8%)	-	-	-	-	(100.0%)
Surplus/(Deficit)	16	25	4 946		37 736		65 804		(12 761)		95 725		(77)		
Transfers recognised - capital	41 490	89 581	9 987	24.1%	17 454	42.1%	15 391	17.2%	26 368	29.4%	69 201	77.2%	15 783	29.4%	67.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	41 506	89 606	14 933		55 190		81 196		13 607		164 926		15 705		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	41 506	89 606	14 933		55 190		81 196		13 607		164 926		15 705		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	41 506	89 606	14 933		55 190		81 196		13 607		164 926		15 705		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	41 506	89 606	14 933		55 190		81 196		13 607		164 926		15 705		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	439 277	408 250	44 186	10.1%	47 668	10.9%	36 320	8.9%	82 742	20.3%	210 917	51.7%	106 949	51.5%	(22.6%)
National Government	41 490	71 228	9 152	22.1%	4 034	9.7%	10 902	15.3%	12 633	17.7%	36 721	51.6%	13 210	35.3%	(4.4%)
Provincial Government	-	13 853	758	-	13 497	-	2 814	20.3%	2 777	20.0%	19 847	143.3%	640	25.1%	334.1%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	4 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	41 490	89 581	9 911	23.9%	17 531	42.3%	13 717	15.3%	15 410	17.2%	56 568	63.1%	13 850	31.0%	11.3%
Borrowing	122 516	94 762	25 169	20.5%	27 492	22.4%	10 288	10.9%	30 640	32.3%	93 590	98.8%	31 856	72.6%	(3.8%)
Internally generated funds	275 271	223 907	9 106	3.3%	2 645	1.0%	12 197	5.4%	36 692	16.4%	60 640	27.1%	61 243	49.1%	(40.1%)
Public contributions and donations	-	-	-	-	-	-	119	-	-	-	119	-	-	-	-
Capital Expenditure Standard Classification	439 277	408 250	44 186	10.1%	47 668	10.9%	36 320	8.9%	82 742	20.3%	210 917	51.7%	106 949	51.5%	(22.6%)
Governance and Administration	28 206	27 904	2 478	8.8%	1 872	6.6%	4 343	15.6%	2 765	9.9%	11 458	41.1%	6 799	103.4%	(59.3%)
Executive & Council	17 964	21 970	2 392	13.3%	1 650	9.2%	3 872	17.6%	619	2.8%	8 532	38.8%	4 664	217.2%	(86.7%)
Budget & Treasury Office	4 577	1 918	0	-	14	.3%	154	8.0%	1 210	63.1%	1 379	71.9%	205	18.4%	489.1%
Corporate Services	5 665	4 016	86	1.5%	208	3.7%	317	7.9%	937	23.3%	1 548	38.5%	1 929	58.1%	(51.4%)
Community and Public Safety	49 172	46 818	3 356	6.8%	4 964	10.1%	1 982	4.2%	3 911	8.4%	14 212	30.4%	6 012	20.2%	(34.9%)
Community & Social Services	19 541	18 872	446	2.3%	2 196	11.2%	6	-	1 992	10.6%	4 641	24.6%	1 271	8.8%	56.7%
Sport And Recreation	12 604	11 594	678	5.4%	455	3.6%	74	.6%	629	5.4%	1 836	15.8%	2 630	54.5%	(76.1%)
Public Safety	16 476	15 513	2 231	13.5%	2 302	14.0%	1 870	12.1%	1 236	8.0%	7 640	49.2%	1 857	13.9%	(33.4%)
Housing	550	840	0	-	10	1.8%	32	3.8%	54	6.4%	96	11.4%	254	14.4%	(78.7%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	189 743	189 378	23 773	12.5%	23 262	12.3%	20 482	10.8%	37 362	19.7%	104 879	55.4%	49 603	50.5%	(24.7%)
Planning and Development	10 858	15 468	835	7.7%	328	3.0%	4	-	494	3.2%	1 662	10.7%	3 291	210.6%	(85.0%)
Road Transport	178 885	173 910	22 938	12.8%	22 934	12.8%	20 477	11.8%	36 867	21.2%	103 216	59.4%	46 312	48.8%	(20.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	172 156	144 149	14 579	8.5%	17 570	10.2%	9 513	6.6%	38 705	26.9%	80 367	55.8%	44 536	58.3%	(13.1%)
Electricity	163 628	141 715	14 579	8.9%	16 514	10.1%	10 569	7.5%	38 416	27.1%	80 079	56.5%	39 285	57.6%	(2.2%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	8 527	2 434	0	-	1 056	12.4%	(1 056)	(43.4%)	288	11.8%	288	11.8%	5 251	75.0%	(94.5%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	1 075 164	1 053 440	214 592	20.0%	342 411	31.8%	282 362	26.8%	268 558	25.5%	1 107 922	105.2%	230 830	97.6%	16.3%
Property rates, penalties and collection charges	226 582	241 097	39 689	17.5%	71 260	31.5%	74 896	31.1%	85 810	35.6%	271 657	112.7%	76 620	112.1%	12.0%
Service charges	556 332	547 142	103 535	18.6%	146 206	26.3%	145 768	26.6%	146 271	26.7%	541 780	99.0%	128 104	104.2%	14.2%
Other revenue	116 018	79 988	5 572	4.8%	47 744	41.2%	17 850	22.3%	24 489	30.6%	95 656	119.6%	17 463	73.6%	40.2%
Government - operating	119 096	111 096	49 636	41.7%	31 743	26.7%	17 003	15.3%	-	-	98 382	88.6%	171	75.3%	(100.0%)
Government - capital	41 490	45 990	8 585	20.7%	36 220	87.3%	21 267	46.2%	1 137	2.5%	67 209	146.1%	780	64.5%	45.9%
Interest	15 647	28 127	7 574	48.4%	9 237	59.0%	5 577	19.8%	10 851	38.6%	33 239	118.2%	7 693	152.9%	41.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(984 562)	(1 032 693)	(250 915)	25.5%	(248 678)	25.3%	(221 231)	21.4%	(277 709)	26.9%	(998 532)	96.7%	(230 959)	90.9%	20.2%
Suppliers and employees	(910 490)	(985 250)	(246 040)	27.0%	(231 569)	25.4%	(219 739)	22.3%	(260 903)	26.5%	(958 251)	97.3%	(210 259)	92.8%	24.1%
Finance charges	(20 016)	(20 592)	(1 500)	7.5%	(7 353)	36.7%	(1 492)	7.2%	(9 185)	44.6%	(19 530)	94.8%	(5 561)	75.7%	65.2%
Transfers and grants	(54 056)	(26 852)	(3 374)	6.2%	(9 757)	18.0%	-	-	(7 621)	28.4%	(20 752)	77.3%	(15 140)	66.8%	(49.7%)
Net Cash from/(used) Operating Activities	90 602	20 747	(36 323)	(40.1%)	93 733	103.5%	61 131	294.7%	(9 151)	(44.1%)	109 389	527.3%	(129)	160.2%	6 979.8%
Cash Flow from Investing Activities															
Receipts	(300)	126 632	773	(257.6%)	(4 463)	1 487.7%	4 692	3.7%	-	-	1 001	.8%	-	7.9%	-
Proceeds on disposal of PPE	-	500	-	-	50	-	-	-	-	-	50	10.0%	-	-	-
Decrease in non-current debtors	-	130 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(300)	(3 868)	773	(257.6%)	(4 513)	1 504.4%	4 692	(121.3%)	-	-	951	(24.6%)	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(439 277)	(408 250)	(44 186)	10.1%	(47 668)	10.9%	(36 320)	8.9%	(82 742)	20.3%	(210 917)	51.7%	(92 404)	53.2%	(10.5%)
Capital assets	(439 277)	(408 250)	(44 186)	10.1%	(47 668)	10.9%	(36 320)	8.9%	(82 742)	20.3%	(210 917)	51.7%	(92 404)	53.2%	(10.5%)
Net Cash from/(used) Investing Activities	(439 577)	(281 618)	(43 413)	9.9%	(52 132)	11.9%	(31 629)	11.2%	(82 742)	29.4%	(209 915)	74.5%	(92 404)	53.3%	(10.5%)
Cash Flow from Financing Activities															
Receipts	123 112	96 550	19 489	15.8%	34 066	27.7%	28 673	29.7%	570	.6%	82 799	85.8%	430	57.4%	32.6%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	122 516	94 762	18 904	15.4%	33 758	27.6%	28 215	29.8%	-	-	80 876	85.3%	-	55.6%	-
Increase (decrease) in consumer deposits	596	1 788	585	98.2%	308	51.8%	458	25.6%	570	31.9%	1 922	107.5%	430	(74.4%)	32.6%
Payments	(19 802)	(17 941)	(2 300)	11.6%	(5 152)	26.0%	(3 157)	17.6%	(6 194)	34.5%	(16 802)	93.7%	(5 179)	122.1%	19.6%
Repayment of borrowing	(19 802)	(17 941)	(2 300)	11.6%	(5 152)	26.0%	(3 157)	17.6%	(6 194)	34.5%	(16 802)	93.7%	(5 179)	122.1%	19.6%
Net Cash from/(used) Financing Activities	103 309	78 609	17 189	16.6%	28 914	28.0%	25 516	32.5%	(5 624)	(7.2%)	65 996	84.0%	(4 749)	52.2%	18.4%
Net Increase/(Decrease) in cash held	(245 665)	(182 262)	(62 547)	25.5%	70 515	(28.7%)	55 019	(30.2%)	(97 517)	53.5%	(34 530)	18.9%	(97 282)	6.8%	.2%
Cash/cash equivalents at the year begin:	470 092	542 371	542 371	115.4%	479 824	102.1%	550 339	101.5%	605 358	111.6%	542 371	100.0%	610 138	100.0%	(.8%)
Cash/cash equivalents at the year end:	224 427	360 109	479 824	213.8%	550 339	245.2%	605 358	168.1%	507 841	141.0%	507 841	141.0%	512 856	175.5%	(1.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 705	44.7%	3 081	8.8%	3 025	8.6%	13 341	38.0%	35 152	25.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 566	20.2%	3 134	6.0%	2 730	5.2%	35 875	68.6%	52 305	37.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 944	30.6%	551	5.7%	410	4.3%	5 704	59.4%	9 609	6.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	48	.4%	43	.3%	12 355	99.3%	12 446	8.9%	-	-	-	-
Interest on Arrear Debtor Accounts	1 040	4.9%	899	4.2%	807	3.8%	18 640	87.2%	21 386	15.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 576)	(28.6%)	2 348	26.0%	101	1.1%	9 142	101.4%	9 014	6.4%	-	-	-	-
Total By Income Source	27 678	19.8%	10 060	7.2%	7 117	5.1%	95 057	67.9%	139 912	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 121	8.7%	3 337	25.9%	515	4.0%	7 907	61.4%	12 880	9.2%	-	-	-	-
Commercial	5 936	29.8%	(152)	(.8%)	1 643	8.3%	12 464	62.7%	19 890	14.2%	-	-	-	-
Households	18 903	18.7%	5 606	5.5%	4 589	4.5%	72 007	71.2%	101 105	72.3%	-	-	-	-
Other	1 718	28.5%	1 270	21.0%	370	6.1%	2 679	44.4%	6 037	4.3%	-	-	-	-
Total By Customer Group	27 678	19.8%	10 060	7.2%	7 117	5.1%	95 057	67.9%	139 912	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	33 942	100.0%	-	-	-	-	-	-	33 942	22.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	3 162	100.0%	-	-	-	-	-	-	3 162	2.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 988	100.0%	-	-	-	-	-	-	2 988	1.9%
Loan repayments	5 441	100.0%	-	-	-	-	-	-	5 441	3.5%
Trade Creditors	16 931	91.3%	780	4.2%	340	1.8%	485	2.6%	18 536	12.1%
Auditor-General	65	100.0%	-	-	-	-	-	-	65	-
Other	55 427	61.9%	25 927	29.0%	4 399	4.9%	3 785	4.2%	89 538	58.3%
Total	117 956	76.8%	26 707	17.4%	4 739	3.1%	4 270	2.8%	153 672	100.0%

Contact Details

Municipal Manager	N J Mdakane	032 437 5003
Financial Manager	Shamir Rajcoomar	032 437 5502

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NDWEDWE (KZN293)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	96 381	98 924	38 014	39.4%	31 143	32.3%	27 307	27.6%	3 605	3.6%	100 069	101.2%	2 907	120.5%	24.0%
Property rates	6 314	6 294	3 204	50.7%	485	7.7%	1 029	16.4%	973	15.5%	5 690	90.4%	690	91.7%	41.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	215	409	279	130.0%	46	21.3%	44	10.9%	49	11.9%	418	102.1%	47	96.9%	4.1%
Interest earned - external investments	1 847	4 000	1 209	65.5%	1 385	75.0%	1 479	37.0%	999	25.0%	5 071	126.8%	1 030	136.7%	(3.0%)
Interest earned - outstanding debtors	488	488	149	30.5%	163	33.4%	154	31.6%	106	21.7%	571	117.1%	141	110.0%	(25.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	87 218	87 453	33 063	37.9%	29 035	33.3%	24 032	27.5%	1 825	2.1%	87 955	100.6%	2 338	122.3%	(22.0%)
Other own revenue	300	280	111	37.2%	30	10.0%	568	202.9%	(346)	(123.5%)	364	129.8%	(1 338)	107.4%	(74.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	92 912	95 454	16 515	17.8%	22 171	23.9%	25 519	26.7%	17 925	18.8%	82 129	86.0%	18 630	79.4%	(3.8%)
Employee related costs	28 631	26 253	6 317	22.1%	8 112	28.3%	7 170	27.3%	6 358	24.2%	27 957	106.5%	6 319	101.7%	.6%
Remuneration of councillors	9 451	9 764	2 274	24.1%	2 274	24.1%	2 251	23.1%	2 846	29.2%	9 646	98.8%	2 792	101.9%	2.0%
Debt impairment	2 526	2 526	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 800	12 192	-	-	-	-	7 112	58.3%	-	-	7 112	58.3%	-	-	-
Finance charges	951	-	8	.9%	12	1.3%	9	-	7	-	37	-	17	30.7%	(59.2%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	10 001	8 810	930	9.3%	1 333	13.3%	1 369	15.5%	2 206	25.0%	5 838	66.3%	839	33.7%	163.1%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	30 552	35 909	6 986	22.9%	10 439	34.2%	7 607	21.2%	6 507	18.1%	31 539	87.8%	8 663	103.9%	(24.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 469	3 470	21 500		8 972		1 788		(14 320)		17 940		(15 722)		
Transfers recognised - capital	56 036	64 636	7 755	13.8%	14 045	25.1%	19 740	30.5%	11 986	18.5%	53 525	82.8%	9 251	47.1%	29.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	59 505	68 106	29 254		23 017		21 529		(2 334)		71 465		(6 471)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	59 505	68 106	29 254		23 017		21 529		(2 334)		71 465		(6 471)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	59 505	68 106	29 254		23 017		21 529		(2 334)		71 465		(6 471)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	59 505	68 106	29 254		23 017		21 529		(2 334)		71 465		(6 471)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	59 505	108 031	7 254	12.2%	14 385	24.2%	25 131	23.3%	13 092	12.1%	59 862	55.4%	15 220	51.1%	(14.0%)
National Government	46 936	42 819	7 199	15.3%	14 150	30.1%	17 532	40.9%	92	.2%	38 973	91.0%	15 220	76.6%	(99.4%)
Provincial Government	9 100	65 212	-	-	-	-	-	-	13 000	19.9%	13 000	19.9%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	56 036	108 031	7 199	12.8%	14 150	25.3%	17 532	16.2%	13 092	12.1%	51 973	48.1%	15 220	75.7%	(14.0%)
Borrowing	959	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 510	-	54	2.2%	236	9.4%	7 599	-	-	-	7 889	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	59 505	108 031	7 254	12.2%	14 385	24.2%	25 131	23.3%	13 092	12.1%	59 862	55.4%	15 220	51.1%	(14.0%)
Governance and Administration	2 149	7 117	54	2.5%	236	11.0%	5 385	75.7%	145	2.0%	5 820	81.8%	269	21.8%	(46.1%)
Executive & Council	30	87	19	62.2%	8	27.9%	-	-	26	30.0%	53	61.1%	81	269.1%	(67.7%)
Budget & Treasury Office	130	130	-	-	46	35.5%	23	18.0%	53	41.0%	123	94.4%	74	39.6%	(28.1%)
Corporate Services	1 989	6 900	36	1.8%	181	9.1%	5 362	77.7%	66	1.0%	5 644	81.8%	114	10.9%	(42.6%)
Community and Public Safety	2 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	39 436	65 902	5 205	13.2%	3 333	8.5%	7 002	10.6%	11 336	17.2%	26 877	40.8%	14 951	71.5%	(24.2%)
Planning and Development	11 500	5 390	-	-	-	-	2 534	47.0%	306	5.7%	2 840	52.7%	30	51.0%	929.5%
Road Transport	27 936	60 512	5 205	18.6%	3 333	11.9%	4 468	7.4%	11 031	18.2%	24 037	39.7%	14 921	76.2%	(26.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	15 000	35 012	1 994	13.3%	10 817	72.1%	12 743	36.4%	1 610	4.6%	27 164	77.6%	-	-	(100.0%)
Electricity	8 000	35 012	1 994	24.9%	10 817	135.2%	12 743	36.4%	1 610	4.6%	27 164	77.6%	-	-	(100.0%)
Water	7 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	820	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	148 647	153 476	49 313	33.2%	74 939	50.4%	34 047	22.2%	9 302	6.1%	167 601	109.2%	2 024	90.4%	359.7%
Property rates, penalties and collection charges	3 030	1 002	268	8.8%	302	10.0%	175	17.5%	4 273	426.4%	5 017	500.7%	231	111.9%	1 751.1%
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	516	521	1 483	287.4%	3 778	732.2%	4 173	801.0%	3 723	714.6%	13 158	2 525.5%	1 793	1 863.8%	107.7%
Government - operating	87 218	87 218	36 590	42.0%	27 550	31.6%	22 727	26.1%	-	-	86 867	99.6%	-	101.3%	-
Government - capital	56 036	60 736	9 763	17.4%	41 925	74.8%	5 548	9.1%	-	-	57 236	94.2%	-	66.4%	-
Interest	1 847	3 999	1 209	65.5%	1 385	75.0%	1 424	35.6%	1 306	32.7%	5 323	133.1%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(79 586)	(81 065)	(18 691)	23.5%	(26 800)	33.7%	(21 574)	26.6%	(24 643)	30.4%	(91 708)	113.1%	(36 952)	145.3%	(33.3%)
Suppliers and employees	(78 635)	(81 016)	(18 682)	23.8%	(26 788)	34.1%	(21 565)	26.6%	(24 636)	30.4%	(91 672)	113.2%	(36 936)	146.0%	(33.3%)
Finance charges	(951)	(49)	(8)	.9%	(12)	1.3%	(9)	19.1%	(7)	13.9%	(37)	74.7%	(17)	30.7%	(59.4%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	69 061	72 411	30 622	44.3%	48 139	69.7%	12 472	17.2%	(15 341)	(21.2%)	75 892	104.8%	(34 929)	26.0%	(56.1%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	26 500	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	26 500	-	(100.0%)
Payments	(59 505)	(68 820)	(6 950)	11.7%	(14 123)	23.7%	(24 419)	35.5%	(12 768)	18.6%	(58 260)	84.7%	-	-	(100.0%)
Capital assets	(59 505)	(68 820)	(6 950)	11.7%	(14 123)	23.7%	(24 419)	35.5%	(12 768)	18.6%	(58 260)	84.7%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(59 505)	(68 820)	(6 950)	11.7%	(14 123)	23.7%	(24 419)	35.5%	(12 768)	18.6%	(58 260)	84.7%	26 500	30.0%	(148.2%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	3 317	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	3 317	-	(100.0%)
Payments	(959)	-	(69)	7.2%	(65)	6.8%	(68)	-	(71)	-	(273)	-	(61)	126.5%	16.4%
Repayment of borrowing	(959)	-	(69)	7.2%	(65)	6.8%	(68)	-	(71)	-	(273)	-	(61)	126.5%	16.4%
Net Cash from/(used) Financing Activities	(959)	-	(69)	7.2%	(65)	6.8%	(68)	-	(71)	-	(273)	-	3 257	(313.4%)	(102.2%)
Net Increase/(Decrease) in cash held	8 597	3 591	23 603	274.5%	33 951	394.9%	(12 015)	(334.6%)	(28 180)	(784.7%)	17 360	483.4%	(5 172)	32.0%	444.9%
Cash/cash equivalents at the year begin:	2 369	2 830	57 174	2 413.4%	80 777	3 409.7%	114 728	4 054.0%	102 713	3 629.4%	57 174	2 020.3%	7 177	100.0%	1 331.2%
Cash/cash equivalents at the year end:	10 966	6 421	80 777	736.6%	114 728	1 046.2%	102 713	1 599.6%	74 533	1 160.8%	74 533	1 160.8%	2 005	59.0%	3 617.5%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	338	3.0%	244	2.2%	244	2.2%	10 387	92.6%	11 214	100.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1)	4.6%	(0)	2.5%	(1)	4.8%	(16)	88.1%	(18)	(.2%)	-	-	-	-
Total By Income Source	338	3.0%	244	2.2%	243	2.2%	10 371	92.6%	11 196	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	141	2.6%	76	1.4%	76	1.4%	5 204	94.7%	5 495	49.1%	-	-	-	-
Commercial	150	4.4%	121	3.5%	117	3.4%	3 044	88.7%	3 432	30.7%	-	-	-	-
Households	28	2.2%	28	2.1%	31	2.4%	1 209	93.3%	1 296	11.6%	-	-	-	-
Other	19	2.0%	19	2.0%	20	2.0%	914	94.1%	972	8.7%	-	-	-	-
Total By Customer Group	338	3.0%	244	2.2%	243	2.2%	10 371	92.6%	11 196	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 128	100.0%	-	-	-	-	-	-	4 128	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	4 128	100.0%	-	-	-	-	-	-	4 128	100.0%

Contact Details

Municipal Manager	T Cibane	032 532 5030
Financial Manager	TM Nkosi	032 532 5001

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MAPHUMULO (KZN294)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	82 314	88 226	12 021	14.6%	24 008	29.2%	19 702	22.3%	19 909	22.6%	75 640	85.7%	4 829	81.3%	312.2%
Property rates	7 107	8 858	2 162	30.4%	2 209	31.1%	2 245	25.3%	2 274	25.7%	8 890	100.4%	3 065	100.1%	(25.8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 039	991	220	10.8%	251	12.3%	242	24.4%	239	24.1%	952	96.0%	193	99.0%	23.9%
Interest earned - external investments	2 268	2 268	406	17.9%	737	32.5%	268	11.8%	281	12.4%	1 692	74.6%	533	81.3%	(47.3%)
Interest earned - outstanding debtors	733	314	276	37.6%	422	57.6%	325	103.3%	398	126.5%	1 420	452.0%	505	217.1%	(21.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	66 925	67 825	8 842	13.2%	20 364	30.4%	16 546	24.4%	16 546	24.4%	62 298	91.9%	-	78.4%	(100.0%)
Other own revenue	3 241	7 970	115	3.6%	25	.8%	76	1.0%	171	2.1%	388	4.9%	534	37.9%	(67.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	81 948	90 103	17 479	21.3%	22 116	27.0%	20 718	23.0%	22 587	25.1%	82 900	92.0%	14 832	84.0%	52.3%
Employee related costs	26 745	23 821	4 680	17.5%	6 646	24.9%	5 405	22.7%	3 996	16.8%	20 728	87.0%	4 146	89.6%	(3.6%)
Remuneration of councillors	5 536	5 420	1 003	18.1%	1 343	24.3%	1 435	26.5%	1 443	26.6%	5 225	96.4%	1 460	98.8%	(1.1%)
Debt impairment	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 310	10 658	-	-	-	-	1 536	14.4%	1 544	14.5%	3 079	28.9%	-	-	(100.0%)
Finance charges	2 825	-	220	7.8%	688	24.3%	176	-	507	-	1 590	-	160	60.3%	216.0%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	8 504	5 204	765	9.0%	2 271	26.7%	2 711	52.1%	3 757	72.2%	9 504	182.6%	2 065	52.4%	81.9%
Transfers and grants	3 055	1 528	733	24.0%	206	6.7%	1 806	118.2%	2 449	160.3%	5 195	340.1%	-	-	(100.0%)
Other expenditure	24 972	42 472	10 078	40.4%	10 962	43.9%	7 649	18.0%	8 891	20.9%	37 579	88.5%	7 001	153.5%	27.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	366	(1 877)	(5 458)		1 892		(1 016)		(2 679)		(7 260)		(10 003)		
Transfers recognised - capital	28 070	23 720	14 990	53.4%	10 746	38.3%	-	-	-	-	25 736	108.5%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	28 436	21 843	9 532		12 638		(1 016)		(2 679)		18 476		(10 003)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	28 436	21 843	9 532		12 638		(1 016)		(2 679)		18 476		(10 003)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	28 436	21 843	9 532		12 638		(1 016)		(2 679)		18 476		(10 003)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	28 436	21 843	9 532		12 638		(1 016)		(2 679)		18 476		(10 003)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	39 640	46 830	8 010	20.2%	5 257	13.3%	3 468	7.4%	8 349	17.8%	25 085	53.6%	8 318	52.7%	.4%
National Government	28 070	29 209	5 175	18.4%	5 079	18.1%	2 918	10.0%	8 000	27.4%	21 172	72.5%	6 088	96.0%	31.4%
Provincial Government	2 100	2 650	1 456	69.3%	-	-	261	9.9%	-	-	1 717	64.8%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 170	31 859	6 630	22.0%	5 079	16.8%	3 179	10.0%	8 000	25.1%	22 889	71.8%	6 088	87.6%	31.4%
Borrowing	4 200	7 175	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 270	7 796	966	18.3%	178	3.4%	289	3.7%	349	4.5%	1 782	22.9%	-	11.6%	(100.0%)
Public contributions and donations	-	-	414	-	-	-	-	-	-	-	414	-	2 230	-	(100.0%)
Capital Expenditure Standard Classification	39 640	46 830	8 010	20.2%	5 257	13.3%	3 468	7.4%	8 349	17.8%	25 085	53.6%	8 318	52.7%	.4%
Governance and Administration	1 790	46 830	346	19.3%	1 500	83.8%	344	.7%	2 851	6.1%	5 041	10.8%	-	.8%	(100.0%)
Executive & Council	30	42 405	175	583.3%	763	2 542.6%	99	.2%	2 565	6.0%	3 601	8.5%	-	-	(100.0%)
Budget & Treasury Office	820	4 425	125	15.2%	626	76.3%	216	4.9%	240	5.4%	1 207	27.3%	-	-	(100.0%)
Corporate Services	940	-	46	4.9%	111	11.8%	29	-	47	-	233	-	-	1.1%	(100.0%)
Community and Public Safety	4 600	-	2 614	56.8%	1 515	32.9%	394	-	90	-	4 612	-	-	-	(100.0%)
Community & Social Services	2 500	-	2 614	104.5%	1 515	60.6%	394	-	90	-	4 612	-	-	-	(100.0%)
Sport And Recreation	2 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 250	-	5 051	23.8%	2 243	10.6%	2 731	-	5 408	-	15 432	-	8 318	58.1%	(35.0%)
Planning and Development	180	-	-	-	-	-	-	-	1 078	-	1 078	-	-	-	(100.0%)
Road Transport	21 070	-	5 051	24.0%	2 243	10.6%	2 731	-	4 330	-	14 354	-	8 318	58.5%	(47.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	7 800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	7 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 200	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	112 194	89 025	35 809	31.9%	34 017	30.3%	32 930	37.0%	3 786	4.3%	106 541	119.7%	1 886	70.6%	100.8%
Property rates, penalties and collection charges	7 107	8 858	9	.1%	1 471	20.7%	2 245	25.3%	2 959	33.4%	6 685	75.5%	2	64.4%	147 850.0%
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	7 190	8 961	320	4.4%	276	3.8%	344	3.8%	249	2.8%	1 189	13.3%	727	148.1%	(65.7%)
Government - operating	66 825	67 825	28 004	41.9%	20 364	30.5%	16 665	24.6%	-	-	65 033	95.9%	119	103.1%	(100.0%)
Government - capital	28 070	-	7 042	25.1%	10 746	38.3%	13 082	-	-	-	30 870	-	-	-	-
Interest	3 001	3 381	434	14.4%	1 159	38.6%	594	17.6%	577	17.1%	2 764	81.8%	1 038	118.8%	(44.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(46 666)	(77 605)	(13 502)	28.9%	(22 125)	47.4%	(19 262)	24.8%	(19 558)	25.2%	(74 447)	95.9%	(14 672)	91.1%	33.3%
Suppliers and employees	(40 786)	(76 077)	(13 275)	32.5%	(21 537)	52.8%	(17 110)	22.5%	(19 128)	25.1%	(71 051)	93.4%	(14 672)	97.9%	30.4%
Finance charges	(2 825)	-	(1)	-	(382)	13.5%	(340)	-	(430)	-	(1 152)	-	-	13.2%	(100.0%)
Transfers and grants	(3 055)	(1 528)	(227)	7.4%	(206)	6.7%	(1 811)	118.5%	-	-	(2 244)	146.9%	-	-	-
Net Cash from/(used) Operating Activities	65 528	11 420	22 306	34.0%	11 892	18.1%	13 668	119.7%	(15 772)	(138.1%)	32 095	281.0%	(12 786)	27.8%	23.4%
Cash Flow from Investing Activities															
Receipts	-	-	15 000	-	9 263	-	(15)	-	501	-	24 749	-	2 000	2 307.7%	(75.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	15 000	-	9 263	-	(15)	-	501	-	24 749	-	2 000	-	(75.0%)
Payments	(39 640)	(23 720)	(8 010)	20.2%	(4 874)	12.3%	(3 468)	14.6%	(7 874)	33.2%	(24 227)	102.1%	(8 318)	50.6%	(5.3%)
Capital assets	(39 640)	(23 720)	(8 010)	20.2%	(4 874)	12.3%	(3 468)	14.6%	(7 874)	33.2%	(24 227)	102.1%	(8 318)	50.6%	(5.3%)
Net Cash from/(used) Investing Activities	(39 640)	(23 720)	6 990	(17.6%)	4 389	(11.1%)	(3 483)	14.7%	(7 373)	31.1%	522	(2.2%)	(6 318)	26.0%	16.7%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	62	-	(449)	-	(387)	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	62	-	(449)	-	(387)	-	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(5 620)	-	(228)	4.1%	(1 074)	19.1%	(724)	-	(1 085)	-	(3 111)	-	(652)	68.7%	66.6%
Repayment of borrowing	(5 620)	-	(228)	4.1%	(1 074)	19.1%	(724)	-	(1 085)	-	(3 111)	-	(652)	68.7%	66.6%
Net Cash from/(used) Financing Activities	(5 620)	-	(228)	4.1%	(1 074)	19.1%	(662)	-	(1 534)	-	(3 498)	-	(652)	(9.7%)	135.5%
Net Increase/(Decrease) in cash held	20 268	(12 300)	29 068	143.4%	15 207	75.0%	9 523	(77.4%)	(24 680)	200.7%	29 119	(236.7%)	(19 756)	57.5%	24.9%
Cash/cash equivalents at the year begin:	41 323	35 039	35 081	84.9%	64 149	155.2%	79 357	226.5%	88 880	253.7%	35 081	100.1%	60 796	100.0%	46.2%
Cash/cash equivalents at the year end:	61 591	22 740	64 149	104.2%	79 357	128.8%	88 880	390.9%	64 200	282.3%	64 200	282.3%	41 041	115.5%	56.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	717	5.1%	787	5.6%	556	4.0%	11 870	85.2%	13 930	100.0%	-	-	-	-
Total By Income Source	717	5.1%	787	5.6%	556	4.0%	11 870	85.2%	13 930	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	461	13.1%	557	15.8%	306	8.7%	2 194	62.3%	3 519	25.3%	-	-	-	-
Commercial	202	2.8%	147	2.1%	126	1.8%	6 673	93.4%	7 148	51.3%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	54	1.7%	82	2.5%	124	3.8%	3 003	92.0%	3 263	23.4%	-	-	-	-
Total By Customer Group	717	5.1%	787	5.6%	556	4.0%	11 870	85.2%	13 930	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	473	50.7%	(774)	(83.0%)	(429)	(46.0%)	1 664	178.3%	933	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	473	50.7%	(774)	(83.0%)	(429)	(46.0%)	1 664	178.3%	933	100.0%

Contact Details

Municipal Manager	BR Ngubane(Acting)	032 481 4500
Financial Manager	G S Majola (Acting)	032 481 4500

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ILEMBE (DC29)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	653 874	581 104	160 567	24.6%	159 338	24.4%	136 905	23.6%	61 258	10.5%	518 068	89.2%	33 913	98.7%	80.6%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	157 198	115 204	26 021	16.6%	23 632	15.0%	24 319	21.1%	23 532	20.4%	97 504	84.6%	18 006	94.5%	30.7%
Service charges - sanitation revenue	106 988	57 588	10 810	10.1%	12 835	12.0%	13 486	23.4%	13 436	23.3%	50 568	87.8%	4 570	96.1%	194.0%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	5 473	6 118	1 147	21.0%	729	13.3%	323	5.3%	3 220	52.6%	5 420	88.6%	2 476	150.0%	30.1%
Rental of facilities and equipment	293	293	11	3.7%	114	39.0%	0	.2%	2	.6%	128	43.5%	-	-	(100.0%)
Interest earned - external investments	10 564	4 132	1 083	10.2%	990	9.4%	502	12.1%	1 079	26.1%	3 653	88.4%	1 379	155.6%	(21.8%)
Interest earned - outstanding debtors	17 755	17 755	3 279	18.5%	3 386	19.1%	3 742	21.1%	3 987	22.5%	14 393	81.1%	2 828	88.0%	41.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	1 207	1 207	362	30.0%	-	-	725	60.0%	-	-	1 087	90.1%	362	72.2%	(100.0%)
Transfers recognised - operational	332 550	358 674	117 297	35.3%	113 550	34.1%	90 567	25.3%	15 136	4.2%	336 549	93.8%	1 913	109.2%	691.3%
Other own revenue	21 845	20 134	557	2.5%	4 102	18.8%	3 241	16.1%	866	4.3%	8 766	43.5%	2 379	45.9%	(63.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	545 487	635 567	141 643	26.0%	152 452	27.9%	130 666	20.6%	139 204	21.9%	563 965	88.7%	101 900	91.9%	36.6%
Employee related costs	165 654	168 806	38 757	23.4%	48 508	29.3%	35 338	20.9%	34 112	20.2%	156 715	92.8%	31 894	96.0%	7.0%
Remuneration of councillors	8 089	8 089	1 761	21.8%	2 045	25.3%	1 803	22.3%	3 203	39.6%	8 813	108.9%	1 742	92.2%	83.9%
Debt impairment	55 977	44 122	13 994	25.0%	13 994	25.0%	5 103	11.6%	11 030	25.0%	44 122	100.0%	4 136	100.0%	166.7%
Depreciation and asset impairment	26 927	48 960	14 771	54.9%	5 667	21.0%	21 700	44.3%	3 102	6.3%	45 240	92.4%	5 998	76.0%	(48.3%)
Finance charges	11 729	11 729	3 412	29.1%	811	6.9%	5 036	42.9%	788	6.7%	10 046	85.7%	885	86.6%	(11.0%)
Bulk purchases	40 928	78 472	19 662	48.0%	17 499	42.8%	17 880	22.8%	18 666	23.8%	73 706	93.9%	16 254	129.0%	14.8%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	46 215	78 945	12 126	26.2%	17 690	38.3%	7 053	8.9%	27 872	35.3%	64 741	82.0%	12 399	98.7%	124.8%
Transfers and grants	37 886	42 013	4 141	10.9%	17 705	46.7%	14 279	34.0%	8 274	19.7%	44 399	105.7%	2 328	98.0%	255.5%
Other expenditure	152 083	154 431	33 020	21.7%	28 533	18.8%	22 475	14.6%	32 157	20.8%	116 185	75.2%	26 265	65.4%	22.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	108 387	(54 463)	18 924		6 886		6 239		(77 947)		(45 898)		(67 988)		
Transfers recognised - capital	306 688	342 994	45 051	14.7%	62 363	20.3%	89 676	26.1%	68 593	20.0%	265 683	77.5%	32 008	68.3%	114.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	20 000	20 000	14 633	73.2%	-	-	3 286	16.4%	(4 078)	(20.4%)	13 842	69.2%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	435 075	308 531	78 608		69 249		99 202		(13 431)		233 628		(35 980)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	435 075	308 531	78 608		69 249		99 202		(13 431)		233 628		(35 980)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	435 075	308 531	78 608		69 249		99 202		(13 431)		233 628		(35 980)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	435 075	308 531	78 608		69 249		99 202		(13 431)		233 628		(35 980)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	310 764	334 886	55 926	18.0%	73 843	23.8%	93 297	27.9%	84 258	25.2%	307 323	91.8%	99 874	96.4%	(15.6%)
National Government	190 077	211 999	20 374	10.7%	55 888	29.4%	49 344	23.3%	64 891	30.6%	190 497	89.9%	66 286	101.2%	(2.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	17 544	17 544	15 799	90.1%	(489)	(2.8%)	2 928	16.7%	(6 381)	(36.4%)	11 857	67.6%	-	-	(100.0%)
Transfers recognised - capital	207 621	229 543	36 173	17.4%	55 400	26.7%	52 272	22.8%	58 510	25.5%	202 354	88.2%	66 286	92.9%	(11.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	24 196	26 395	2 700	11.2%	7 118	29.4%	10 179	38.6%	7 778	29.5%	27 775	105.2%	17 404	79.8%	(55.3%)
Public contributions and donations	78 947	78 947	17 054	21.6%	11 325	14.3%	30 845	39.1%	17 970	22.8%	77 194	97.8%	16 184	115.9%	11.0%
Capital Expenditure Standard Classification	310 764	334 886	55 926	18.0%	73 843	23.8%	93 297	27.9%	84 258	25.2%	307 323	91.8%	99 874	96.4%	(15.6%)
Governance and Administration	20 160	21 110	1 784	8.9%	4 536	22.5%	7 017	33.2%	7 366	34.9%	20 703	98.1%	10 081	76.5%	(26.9%)
Executive & Council	30	30	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	11 590	13 870	1 753	15.1%	4 042	34.9%	6 452	46.5%	5 671	40.9%	17 919	129.2%	9 180	102.9%	(38.2%)
Corporate Services	8 540	7 210	31	.4%	495	5.8%	564	7.8%	1 695	23.5%	2 785	38.6%	900	30.0%	88.2%
Community and Public Safety	24 415	1 228	-	-	369	1.5%	-	-	1 041	84.8%	1 410	114.8%	1 754	42.4%	(40.7%)
Community & Social Services	75	175	-	-	-	-	-	-	157	89.6%	157	89.6%	1 754	85.9%	(91.1%)
Sport And Recreation	24 340	1 053	-	-	369	1.5%	-	-	884	84.0%	1 253	119.0%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 860	2 095	355	19.1%	332	17.9%	1 768	84.4%	721	34.4%	3 176	151.6%	905	69.2%	(20.4%)
Planning and Development	-	235	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	1 860	1 860	355	19.1%	332	17.9%	1 768	95.0%	721	38.8%	3 176	170.8%	905	69.2%	(20.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	264 329	310 453	53 786	20.3%	68 606	26.0%	84 512	27.2%	75 130	24.2%	282 034	90.8%	87 133	100.1%	(13.8%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	208 320	252 501	34 666	16.6%	54 818	26.3%	73 584	29.1%	67 397	26.7%	230 464	91.3%	73 014	107.8%	(7.7%)
Waste Water Management	56 010	57 952	19 121	34.1%	13 789	24.6%	10 928	18.9%	7 733	13.3%	51 570	89.0%	14 119	69.3%	(45.2%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	924 174	861 132	210 716	22.8%	165 522	17.9%	306 865	35.6%	44 406	5.2%	727 509	84.5%	45 014	92.7%	(1.4%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	216 822	135 712	17 568	8.1%	24 677	11.4%	23 161	17.1%	23 461	17.3%	88 868	65.5%	21 393	98.1%	9.7%
Other revenue	23 346	21 634	919	3.9%	2 171	9.3%	4 981	23.0%	(2 490)	(11.5%)	5 582	25.8%	8 388	40.0%	(129.7%)
Government - operating	332 550	359 650	116 226	34.9%	96 823	29.1%	104 685	29.1%	22 743	6.3%	340 477	94.7%	33 278	101.4%	(31.7%)
Government - capital	326 688	326 688	74 920	22.9%	40 759	12.5%	173 536	53.1%	-	-	289 215	88.5%	(19 464)	94.0%	(100.0%)
Interest	24 768	17 448	1 083	4.4%	1 093	4.4%	502	2.9%	691	4.0%	3 368	19.3%	1 418	179.8%	(51.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(475 021)	(540 996)	(125 581)	26.4%	(137 675)	29.0%	(164 604)	30.4%	(47 974)	8.9%	(475 834)	88.0%	(31 220)	88.0%	53.7%
Suppliers and employees	(425 407)	(487 255)	(118 028)	27.7%	(134 817)	31.7%	(153 626)	31.5%	(51 822)	10.6%	(458 293)	94.1%	(15 342)	84.5%	237.8%
Finance charges	(11 729)	(11 729)	(3 412)	29.1%	(191)	1.6%	-	-	-	-	(3 603)	30.7%	(977)	86.5%	(100.0%)
Transfers and grants	(37 886)	(42 013)	(4 141)	10.9%	(2 667)	7.0%	(10 978)	26.1%	3 848	(9.2%)	(13 938)	33.2%	(14 901)	149.1%	(125.8%)
Net Cash from/(used) Operating Activities	449 153	320 135	85 135	19.0%	27 847	6.2%	142 261	44.4%	(3 568)	(1.1%)	251 676	78.6%	13 794	98.7%	(125.9%)
Cash Flow from Investing Activities															
Receipts	(1 476)	(1 476)	(361)	24.5%	(361)	24.5%	(231)	15.7%	(483)	32.7%	(1 437)	97.4%	(357)	-	35.2%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(1 476)	(1 476)	(361)	24.5%	(361)	24.5%	(231)	15.7%	(483)	32.7%	(1 437)	97.4%	(357)	-	35.2%
Payments	(310 764)	(334 886)	(55 926)	18.0%	(73 843)	23.8%	(93 425)	27.9%	(69 437)	20.7%	(292 631)	87.4%	(88 876)	92.8%	(21.9%)
Capital assets	(310 764)	(334 886)	(55 926)	18.0%	(73 843)	23.8%	(93 425)	27.9%	(69 437)	20.7%	(292 631)	87.4%	(88 876)	92.8%	(21.9%)
Net Cash from/(used) Investing Activities	(312 240)	(336 362)	(56 287)	18.0%	(74 204)	23.8%	(93 656)	27.8%	(69 920)	20.8%	(294 068)	87.4%	(89 234)	93.3%	(21.6%)
Cash Flow from Financing Activities															
Receipts	(1 391)	(1 391)	-	-	(116)	8.3%	143	(10.2%)	-	-	27	(1.9%)	(2 662)	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	(1 711)	(1 711)	-	-	(143)	8.3%	143	(8.3%)	-	-	-	-	(2 662)	-	(100.0%)
Increase (decrease) in consumer deposits	320	320	-	-	27	8.3%	-	-	-	-	27	8.3%	-	-	-
Payments	(3 401)	(3 401)	4 366	(128.3%)	(2 783)	81.8%	5 768	(169.6%)	-	-	7 350	(216.1%)	(1 574)	91.8%	(100.0%)
Repayment of borrowing	(3 401)	(3 401)	4 366	(128.3%)	(2 783)	81.8%	5 768	(169.6%)	-	-	7 350	(216.1%)	(1 574)	91.8%	(100.0%)
Net Cash from/(used) Financing Activities	(4 793)	(4 793)	4 366	(91.1%)	(2 899)	60.5%	5 910	(123.3%)	-	-	7 377	(153.9%)	(4 235)	202.0%	(100.0%)
Net Increase/(Decrease) in cash held	132 120	(21 020)	33 214	25.1%	(49 256)	(37.3%)	54 515	(259.4%)	(73 489)	349.6%	(35 016)	166.6%	(79 675)	263.0%	(7.8%)
Cash/cash equivalents at the year begin:	33 581	47 057	44 838	133.5%	78 052	232.4%	28 796	61.2%	83 311	177.0%	44 838	95.3%	124 513	88.4%	(33.1%)
Cash/cash equivalents at the year end:	165 701	26 037	78 052	47.1%	28 796	17.4%	83 311	320.0%	9 823	37.7%	9 823	37.7%	44 838	133.5%	(78.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 262	6.0%	5 352	4.4%	4 025	3.3%	103 972	86.2%	120 611	52.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 625	15.3%	2 572	8.5%	2 120	7.0%	20 911	69.2%	30 227	13.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 460	3.3%	1 347	3.1%	1 337	3.0%	39 773	90.6%	43 917	19.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 128	3.4%	927	2.8%	850	2.5%	30 749	91.4%	33 654	14.7%	-	-	-	-
Total By Income Source	14 475	6.3%	10 198	4.5%	8 331	3.6%	195 404	85.6%	228 408	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 546	16.6%	811	8.7%	676	7.2%	6 292	67.5%	9 325	4.1%	-	-	-	-
Commercial	2 944	44.3%	680	10.2%	216	3.3%	2 805	42.2%	6 645	2.9%	-	-	-	-
Households	9 498	4.7%	8 375	4.2%	7 026	3.5%	175 259	87.6%	200 158	87.6%	-	-	-	-
Other	487	4.0%	331	2.7%	413	3.4%	11 048	90.0%	12 279	5.4%	-	-	-	-
Total By Customer Group	14 475	6.3%	10 198	4.5%	8 331	3.6%	195 404	85.6%	228 408	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 827	100.0%	-	-	-	-	-	-	1 827	1.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 794	100.0%	-	-	-	-	-	-	2 794	2.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	82 555	80.3%	15 285	14.9%	4 765	4.6%	241	.2%	102 847	95.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	87 176	81.1%	15 285	14.2%	4 765	4.4%	241	.2%	107 467	100.0%

Contact Details

Municipal Manager	Mr N G Kumalo - Acting MM	032 437 9501
Financial Manager	Ms Nosipho Mba	032 437 9503

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: INGWE (KZN431)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	81 640	82 698	33 515	41.1%	24 694	30.2%	21 198	25.6%	11 169	13.5%	90 576	109.5%	3 320	92.1%	236.4%
Property rates	5 500	5 500	4 943	89.9%	(1)	-	(9)	(.2%)	3	.1%	4 937	89.8%	530	111.2%	(99.4%)
Property rates - penalties and collection charges	6	-	(0)	(3.1%)	(54)	(905.5%)	-	-	219	-	165	-	253	-	(13.4%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	350	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	200	142	-	150	-	141	70.7%	148	74.0%	582	291.1%	134	117.8%	10.3%
Rental of facilities and equipment	293	323	75	25.8%	69	23.6%	75	23.1%	61	18.9%	280	86.7%	77	102.0%	(20.8%)
Interest earned - external investments	4 000	4 000	876	21.9%	1 046	26.2%	795	19.9%	1 184	29.6%	3 901	97.5%	947	98.7%	24.9%
Interest earned - outstanding debtors	114	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	300	300	153	51.1%	47	15.8%	298	99.4%	112	37.5%	611	203.7%	34	93.3%	227.6%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	70 746	70 746	27 171	38.4%	23 372	33.0%	19 809	28.0%	6 618	9.4%	76 969	108.8%	1 202	93.5%	450.5%
Other own revenue	331	1 529	155	46.7%	64	19.5%	89	5.8%	2 885	188.7%	3 193	208.8%	43	16.3%	6 671.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	(62)	-	(62)	-	99	-	(163.1%)
Operating Expenditure	83 569	83 713	19 015	22.8%	21 799	26.1%	16 382	19.6%	27 646	33.0%	84 843	101.3%	30 753	110.5%	(10.1%)
Employee related costs	31 020	29 094	6 490	20.9%	7 606	24.5%	7 054	24.2%	6 425	22.1%	27 574	94.8%	7 452	99.3%	(13.8%)
Remuneration of councillors	6 728	6 728	1 626	24.2%	1 595	23.7%	1 556	23.1%	1 925	28.6%	6 703	99.6%	1 622	100.9%	18.7%
Debt impairment	1 942	442	-	-	-	-	-	-	2 236	505.8%	2 236	505.8%	-	-	(100.0%)
Depreciation and asset impairment	5 975	6 099	2 051	34.3%	2 163	36.2%	2 172	35.6%	1 576	25.8%	7 962	130.5%	4 199	170.3%	(62.5%)
Finance charges	361	361	93	25.7%	95	26.4%	138	38.1%	140	38.8%	466	129.0%	83	97.6%	69.7%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	4 068	4 142	1 288	31.7%	516	12.7%	416	10.0%	836	20.2%	3 057	73.8%	1 379	80.3%	(39.3%)
Transfers and grants	1 300	700	122	9.4%	153	11.7%	256	36.5%	333	47.6%	863	123.2%	123	30.0%	170.3%
Other expenditure	30 175	36 147	7 347	24.3%	9 671	32.0%	4 791	13.3%	14 175	39.2%	35 984	99.5%	15 896	122.3%	(10.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 929)	(1 015)	14 500		2 895		4 816		(16 477)		5 734		(27 434)		
Transfers recognised - capital	28 647	35 172	2 188	7.6%	10 544	36.8%	3 846	10.9%	12 743	36.2%	29 322	83.4%	9 037	140.0%	41.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	26 718	34 157	16 688		13 440		8 662		(3 734)		35 056		(18 397)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	26 718	34 157	16 688		13 440		8 662		(3 734)		35 056		(18 397)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	26 718	34 157	16 688		13 440		8 662		(3 734)		35 056		(18 397)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	26 718	34 157	16 688		13 440		8 662		(3 734)		35 056		(18 397)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	68 296	64 979	1 720	2.5%	8 500	12.4%	3 472	5.3%	12 568	19.3%	26 260	40.4%	21 539	62.0%	(41.6%)
National Government	28 497	28 497	180	.6%	5 251	18.4%	2 758	9.7%	8 300	29.1%	16 488	57.9%	8 525	125.4%	(2.6%)
Provincial Government	150	6 675	245	163.4%	303	201.8%	-	-	-	-	548	8.2%	-	209.7%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	28 647	35 172	425	1.5%	5 554	19.4%	2 758	7.8%	8 300	23.6%	17 036	48.4%	8 525	131.2%	(2.6%)
Borrowing	-	552	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	39 649	29 255	1 295	3.3%	2 946	7.4%	714	2.4%	4 268	14.6%	9 224	31.5%	13 014	38.8%	(67.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	68 296	64 979	1 720	2.5%	8 500	12.4%	3 472	5.3%	12 568	19.3%	26 260	40.4%	21 539	62.0%	(41.6%)
Governance and Administration	1 430	988	43	3.0%	283	19.8%	141	14.2%	63	6.4%	529	53.6%	84	(.7%)	(24.8%)
Executive & Council	70	70	2	2.5%	2	2.9%	17	24.3%	6	7.9%	26	37.6%	-	-	(100.0%)
Budget & Treasury Office	480	366	21	4.4%	20	4.2%	24	6.5%	4	1.1%	69	18.9%	-	36.6%	(100.0%)
Corporate Services	880	552	20	2.3%	260	29.6%	100	18.1%	53	9.7%	434	78.6%	84	.6%	(36.1%)
Community and Public Safety	5 842	808	20	.3%	119	2.0%	-	-	24	3.0%	163	20.2%	-	9.4%	(100.0%)
Community & Social Services	5 842	808	20	.3%	119	2.0%	-	-	24	3.0%	163	20.2%	-	9.4%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	61 024	63 184	1 657	2.7%	8 098	13.3%	3 331	5.3%	12 482	19.8%	25 568	40.5%	21 455	39.6%	(41.8%)
Planning and Development	61 024	63 184	1 657	2.7%	8 098	13.3%	3 331	5.3%	12 482	19.8%	25 568	40.5%	21 455	39.6%	(41.8%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	107 388	115 097	40 428	37.6%	32 820	30.6%	45 481	39.5%	3 047	2.6%	121 775	105.8%	2 918	113.7%	4.4%
Property rates, penalties and collection charges	3 302	3 710	1 092	33.1%	1 535	46.5%	619	16.7%	284	7.6%	3 530	95.1%	519	126.5%	(45.3%)
Service charges	252	110	52	20.7%	46	18.3%	71	64.9%	52	46.9%	221	201.3%	128	88.0%	(59.6%)
Other revenue	582	1 259	1 458	250.5%	3 381	580.9%	2 315	183.9%	1 406	111.6%	8 560	679.9%	1 387	2 386.6%	1.3%
Government - operating	70 755	70 746	34 851	49.3%	23 011	32.5%	36 381	51.4%	56	.1%	94 299	133.3%	-	133.5%	(100.0%)
Government - capital	28 497	35 172	2 032	7.1%	3 800	13.3%	5 300	15.1%	150	.4%	11 282	32.1%	-	5.5%	(100.0%)
Interest	4 000	4 100	943	23.6%	1 046	26.2%	795	19.4%	1 100	26.8%	3 884	94.7%	884	96.8%	24.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(72 198)	(77 399)	(22 684)	31.4%	(22 722)	31.5%	(18 000)	23.3%	(24 089)	31.1%	(87 495)	113.0%	(34 766)	172.4%	(30.7%)
Suppliers and employees	(71 338)	(76 338)	(22 470)	31.5%	(22 474)	31.5%	(17 607)	23.1%	(23 696)	31.0%	(86 248)	113.0%	(34 591)	173.3%	(31.5%)
Finance charges	(360)	(361)	(93)	25.7%	(95)	26.4%	(138)	38.1%	(140)	38.8%	(466)	129.0%	(84)	231.1%	67.7%
Transfers and grants	(500)	(700)	(122)	24.3%	(153)	30.5%	(256)	36.5%	(252)	36.0%	(782)	111.7%	(91)	47.0%	176.0%
Net Cash from/(used) Operating Activities	35 190	37 698	17 744	50.4%	10 097	28.7%	27 481	72.9%	(21 042)	(55.8%)	34 280	90.9%	(31 848)	(15.4%)	(33.9%)
Cash Flow from Investing Activities															
Receipts	49 306	19 483	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	49 306	19 483	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(68 296)	(64 978)	(2 721)	4.0%	(9 301)	13.6%	(4 472)	6.9%	(13 209)	20.3%	(29 702)	45.7%	(5 794)	10.9%	128.0%
Capital assets	(68 296)	(64 978)	(2 721)	4.0%	(9 301)	13.6%	(4 472)	6.9%	(13 209)	20.3%	(29 702)	45.7%	(5 794)	10.9%	128.0%
Net Cash from/(used) Investing Activities	(18 990)	(45 496)	(2 721)	14.3%	(9 301)	49.0%	(4 472)	9.8%	(13 209)	29.0%	(29 702)	65.3%	(5 794)	27.1%	128.0%
Cash Flow from Financing Activities															
Receipts	-	1 700	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	1 700	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(361)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(361)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(361)	1 700	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	15 839	(6 098)	15 023	94.8%	797	5.0%	23 009	(377.3%)	(34 250)	561.7%	4 578	(75.1%)	(37 643)	35.5%	(9.0%)
Cash/cash equivalents at the year begin:	77 244	52 420	52 421	67.9%	67 443	87.3%	68 240	130.2%	91 249	174.1%	52 421	100.0%	23 081	-	295.3%
Cash/cash equivalents at the year end:	93 083	46 322	67 443	72.5%	68 240	73.3%	91 249	197.0%	56 999	123.0%	56 999	123.0%	(14 562)	(54.4%)	(491.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	12	.1%	-	-	7 966	99.9%	7 978	81.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	57	4.0%	49	3.4%	48	3.3%	1 287	89.3%	1 441	14.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	14	4.3%	14	4.3%	10	3.0%	285	88.4%	322	3.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	15	100.0%	15	.2%	-	-	-	-
Total By Income Source	71	.7%	75	.8%	58	.6%	9 553	97.9%	9 757	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	46	.9%	46	.9%	42	.8%	4 927	97.4%	5 060	51.9%	-	-	-	-
Commercial	6	.6%	4	.4%	3	.3%	992	98.7%	1 004	10.3%	-	-	-	-
Households	20	1.4%	16	1.1%	12	.9%	1 345	96.6%	1 393	14.3%	-	-	-	-
Other	-	-	9	.4%	-	-	2 290	99.6%	2 299	23.6%	-	-	-	-
Total By Customer Group	71	.7%	75	.8%	58	.6%	9 553	97.9%	9 757	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	N C Vezi	039 833 1038
Financial Manager	R Mabi (Deputy)	039 833 1038

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KWA SANI (KZN432)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	40 018	43 650	10 321	25.8%	16 409	41.0%	7 896	18.1%	3 777	8.7%	38 404	88.0%	19 694	129.1%	(80.8%)
Property rates	13 483	13 630	1 776	13.2%	4 158	30.8%	5 091	37.4%	1 945	14.3%	12 971	95.2%	3 576	101.6%	(45.6%)
Property rates - penalties and collection charges	1 070	929	182	17.0%	262	24.5%	262	28.2%	294	31.6%	1 000	107.7%	1 912	655.4%	(84.6%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 164	2 257	391	18.1%	437	20.2%	999	44.3%	419	18.5%	2 246	99.5%	-	48.5%	(100.0%)
Service charges - other	-	-	-	-	209	-	-	-	-	-	209	-	-	-	-
Rental of facilities and equipment	353	320	259	73.3%	(99)	(28.0%)	161	50.2%	22	6.9%	343	106.9%	105	91.0%	(79.0%)
Interest earned - external investments	1 541	1 176	276	17.9%	312	20.2%	286	24.3%	104	8.9%	978	83.2%	458	163.5%	(77.2%)
Interest earned - outstanding debtors	-	188	38	-	56	-	45	24.1%	45	23.8%	184	97.8%	54	92.3%	(18.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	107	118	10	9.5%	7	6.8%	36	30.4%	6	4.7%	59	49.9%	1	268.2%	633.3%
Licences and permits	741	454	41	5.5%	101	13.6%	76	16.8%	61	13.5%	279	61.5%	-	10.5%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	18 253	18 253	6 974	38.2%	11 243	61.6%	806	4.4%	847	4.6%	19 869	108.9%	12 658	205.1%	(93.3%)
Other own revenue	2 306	6 326	374	16.2%	(276)	(12.0%)	134	2.1%	35	.6%	267	4.2%	930	18.1%	(96.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	40 006	43 638	11 999	30.0%	14 119	35.3%	8 200	18.8%	11 148	25.5%	45 465	104.2%	12 903	104.7%	(13.6%)
Employee related costs	18 707	18 338	3 932	21.0%	(413)	(2.2%)	(3 294)	(18.0%)	17 043	92.9%	17 268	94.2%	3 749	84.8%	354.6%
Remuneration of councillors	1 541	1 691	390	25.3%	(130)	(8.5%)	(651)	(38.5%)	2 092	123.7%	1 702	100.6%	465	100.0%	349.7%
Debt impairment	-	-	-	-	-	-	(2)	-	2 830	-	2 828	-	396	198.0%	614.8%
Depreciation and asset impairment	2 078	2 237	-	-	-	-	(1 699)	(76.0%)	8 309	371.5%	6 610	295.5%	1 040	53.1%	699.1%
Finance charges	160	160	30	18.7%	(81)	(50.4%)	(147)	(91.6%)	362	226.1%	165	102.8%	191	109.1%	89.7%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	7 733	10 078	1 431	18.5%	(289)	(3.7%)	(2 385)	(23.7%)	5 537	54.9%	4 294	42.6%	288	45.0%	1 822.9%
Transfers and grants	559	228	46	8.2%	(13)	(2.4%)	(208)	(91.4%)	354	155.4%	178	78.3%	-	-	(100.0%)
Other expenditure	9 227	10 906	6 170	66.9%	15 045	163.1%	16 586	152.1%	(25 380)	(232.7%)	12 420	113.9%	6 774	177.0%	(474.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	12	12	(1 678)		2 291		(303)		(7 370)		(7 061)		6 791		
Transfers recognised - capital	7 478	-	887	11.9%	2 946	39.4%	1 257	-	2 389	-	7 478	-	4 436	73.5%	(46.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	7 490	12	(791)		5 236		953		(4 982)		416		11 227		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	7 490	12	(791)		5 236		953		(4 982)		416		11 227		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7 490	12	(791)		5 236		953		(4 982)		416		11 227		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	7 490	12	(791)		5 236		953		(4 982)		416		11 227		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	10 863	11 442	2 965	27.3%	(355)	(3.3%)	2 288	20.0%	3 480	30.4%	8 378	73.2%	9 026	111.9%	(61.4%)
National Government	7 478	8 534	2 730	36.5%	(999)	(13.4%)	2 166	25.4%	3 580	41.9%	7 478	87.6%	7 371	100.0%	(51.4%)
Provincial Government	-	-	-	-	426	-	-	-	(426)	-	(0)	-	(516)	-	(17.4%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	7 478	8 534	2 730	36.5%	(573)	(7.7%)	2 166	25.4%	3 154	37.0%	7 477	87.6%	6 855	100.0%	(54.0%)
Borrowing	493	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 892	2 908	234	8.1%	218	7.5%	122	4.2%	327	11.2%	901	31.0%	2 171	184.8%	(85.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	10 863	11 442	2 965	27.3%	(355)	(3.3%)	2 288	20.0%	3 480	30.4%	8 378	73.2%	9 026	111.9%	(61.4%)
Governance and Administration	895	539	-	-	38	4.3%	48	8.9%	645	119.6%	731	135.7%	482	101.3%	33.7%
Executive & Council	501	41	-	-	7	1.3%	1	2.4%	304	746.9%	311	765.5%	48	53.9%	528.3%
Budget & Treasury Office	269	429	-	-	32	11.8%	41	9.6%	319	74.3%	392	91.3%	243	103.4%	31.2%
Corporate Services	125	69	-	-	-	-	6	8.7%	22	31.9%	28	40.6%	191	140.7%	(88.4%)
Community and Public Safety	5 247	5 646	2 579	49.1%	392	7.5%	1 017	18.0%	875	15.5%	4 863	86.1%	2 057	165.8%	(57.5%)
Community & Social Services	4 927	5 276	2 579	52.3%	392	8.0%	1 017	19.3%	498	9.4%	4 486	85.0%	2 064	165.8%	(75.9%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	320	370	-	-	-	-	-	-	377	101.9%	377	101.9%	(7)	-	(5 829.4%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 456	5 254	386	8.7%	(786)	(17.6%)	1 223	23.3%	1 961	37.3%	2 784	53.0%	6 487	100.3%	(69.8%)
Planning and Development	91	5 224	18	19.3%	-	-	-	-	1 961	37.5%	1 979	37.9%	9	-	21 815.6%
Road Transport	4 365	30	368	8.4%	(786)	(18.0%)	1 223	4 076.2%	-	-	805	2 684.0%	6 478	100.0%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	265	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	265	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	46 388	50 061	34 508	74.4%	20 250	43.7%	12 766	25.5%	4 909	9.8%	72 434	144.7%	13 151	115.4%	(62.7%)
Property rates, penalties and collection charges	13 825	13 831	1 627	11.8%	2 835	20.5%	2 705	19.6%	2 926	21.2%	10 094	73.0%	5 151	97.6%	(43.2%)
Service charges	2 056	2 144	219	10.7%	526	25.6%	564	26.3%	504	23.5%	1 813	84.6%	506	89.0%	(.3%)
Other revenue	3 236	7 001	15 475	478.3%	9 872	305.1%	2 308	33.0%	1 043	14.9%	28 698	409.9%	1 678	43.6%	(37.8%)
Government - operating	18 253	18 253	12 286	67.3%	6 717	36.8%	4 015	22.0%	150	.8%	23 167	126.9%	4 873	172.7%	(96.9%)
Government - capital	7 478	7 478	4 590	61.4%	-	-	2 888	38.6%	-	-	7 478	100.0%	-	100.0%	-
Interest	1 541	1 354	311	20.2%	302	19.6%	286	21.1%	286	21.1%	1 184	87.5%	944	297.4%	(69.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(39 350)	(41 399)	(26 430)	67.2%	(20 832)	52.9%	(9 664)	23.3%	(10 529)	25.4%	(67 456)	162.9%	(10 795)	115.5%	(2.5%)
Suppliers and employees	(39 189)	(41 011)	(26 430)	67.4%	(20 832)	53.2%	(9 664)	23.6%	(10 529)	25.7%	(67 456)	164.5%	(10 791)	115.9%	(2.4%)
Finance charges	(160)	(160)	-	-	-	-	-	-	-	-	-	-	(4)	26.2%	(100.0%)
Transfers and grants	-	(228)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	7 039	8 662	8 078	114.8%	(581)	(8.3%)	3 102	35.8%	(5 620)	(64.9%)	4 979	57.5%	2 356	115.2%	(338.6%)
Cash Flow from Investing Activities															
Receipts	101	22 665	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	101	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	22 665	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(10 863)	(11 443)	(2 947)	27.1%	(3 423)	31.5%	(1 759)	15.4%	(3 560)	31.1%	(11 689)	102.1%	(4 328)	101.5%	(17.7%)
Capital assets	(10 863)	(11 443)	(2 947)	27.1%	(3 423)	31.5%	(1 759)	15.4%	(3 560)	31.1%	(11 689)	102.1%	(4 328)	101.5%	(17.7%)
Net Cash from/(used) Investing Activities	(10 762)	11 222	(2 947)	27.4%	(3 423)	31.8%	(1 759)	(15.7%)	(3 560)	(31.7%)	(11 689)	(104.2%)	(4 328)	101.5%	(17.7%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 993)	(1 086)	(219)	11.0%	(220)	11.1%	-	-	(219)	20.2%	(658)	60.6%	-	104.8%	(100.0%)
Repayment of borrowing	(1 993)	(1 086)	(219)	11.0%	(220)	11.1%	-	-	(219)	20.2%	(658)	60.6%	-	104.8%	(100.0%)
Net Cash from/(used) Financing Activities	(1 993)	(1 086)	(219)	11.0%	(220)	11.1%	-	-	(219)	20.2%	(658)	60.6%	-	104.8%	(100.0%)
Net Increase/(Decrease) in cash held	(5 716)	18 798	4 912	(85.9%)	(4 224)	73.9%	1 343	7.1%	(9 400)	(50.0%)	(7 369)	(39.2%)	(1 973)	207.9%	376.5%
Cash/cash equivalents at the year begin:	28 812	6 247	26 283	91.2%	31 195	108.3%	26 971	431.7%	28 314	453.2%	26 283	420.7%	5 870	12.0%	382.4%
Cash/cash equivalents at the year end:	23 095	25 045	31 195	135.1%	26 971	116.8%	28 314	113.1%	18 915	75.5%	18 915	75.5%	3 897	62.4%	385.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(8)	(.1%)	2 541	21.4%	310	2.6%	9 057	76.1%	11 901	89.2%	-	-	9 000	75.0%
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5	.3%	120	8.6%	69	4.9%	1 201	86.2%	1 394	10.4%	-	-	1 055	75.0%
Receivables from Exchange Transactions - Property Rental Debtors	(58)	(108.1%)	9	16.6%	9	16.2%	94	175.2%	54	.4%	-	-	41	75.0%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	(61)	(.5%)	2 670	20.0%	387	2.9%	10 353	77.6%	13 349	100.0%	-	-	10 096	75.0%
Debtors Age Analysis By Customer Group														
Organs of State	(357)	219.7%	15	(9.0%)	14	(8.7%)	166	(102.0%)	(163)	(1.2%)	-	-	4 172	(2 565.0%)
Commercial	(288)	(5.8%)	2 220	44.5%	94	1.9%	2 962	59.4%	4 988	37.4%	-	-	449	9.0%
Households	(437)	(8.2%)	304	5.7%	187	3.5%	5 311	99.0%	5 365	40.2%	-	-	1 572	29.0%
Other	1 022	32.3%	131	4.2%	92	2.9%	1 915	60.6%	3 159	23.7%	-	-	3 902	123.0%
Total By Customer Group	(61)	(.5%)	2 670	20.0%	387	2.9%	10 353	77.6%	13 349	100.0%	-	-	10 096	75.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 801	100.0%	-	-	-	-	-	-	2 801	97.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	64	100.0%	-	-	-	-	-	-	64	2.2%
Total	2 866	100.0%	-	-	-	-	-	-	2 866	100.0%

Contact Details

Municipal Manager	Ms NC James	033 702 1060
Financial Manager	Mr Tando Mkwetsu	033 702 1060

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: GREATER KOKSTAD (KZN433)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	259 001	268 897	113 533	43.8%	54 700	21.1%	50 757	18.9%	38 937	14.5%	257 928	95.9%	39 287	92.8%	(.9%)
Property rates	88 435	88 435	59 814	67.6%	9 816	11.1%	9 698	11.0%	8 921	10.1%	88 248	99.8%	10 211	102.3%	(12.6%)
Property rates - penalties and collection charges	1 910	-	568	29.7%	639	33.5%	212	-	-	-	1 419	-	496	142.5%	(100.0%)
Service charges - electricity revenue	95 711	95 711	26 308	27.5%	21 306	22.3%	20 008	20.9%	20 548	21.5%	88 171	92.1%	21 206	97.5%	(3.1%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	10 074	13 957	4 138	41.1%	3 652	36.3%	3 630	26.0%	3 493	25.0%	14 913	106.9%	2 631	112.4%	32.8%
Service charges - other	1 149	1 149	280	24.4%	214	18.6%	167	14.5%	267	23.3%	928	80.8%	549	64.2%	(51.3%)
Rental of facilities and equipment	738	798	133	18.0%	327	44.4%	176	22.1%	167	20.9%	803	100.7%	553	135.4%	(69.8%)
Interest earned - external investments	1 090	2 290	108	9.9%	363	33.3%	729	31.8%	754	32.9%	1 954	85.3%	156	94.1%	383.1%
Interest earned - outstanding debtors	-	3 241	-	-	-	-	458	14.1%	770	23.8%	1 228	37.9%	-	214.6%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	201	1 133	102	50.9%	154	76.6%	183	16.2%	247	21.8%	687	60.6%	183	102.8%	34.5%
Licences and permits	3 307	3 307	964	29.2%	771	23.3%	935	28.3%	802	24.2%	3 472	105.0%	877	90.4%	(8.6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	53 676	54 676	18 848	35.1%	16 818	31.3%	13 813	25.3%	1 994	3.6%	51 472	94.1%	1 148	54.3%	73.6%
Other own revenue	2 711	4 201	2 270	83.7%	640	23.6%	748	17.8%	975	23.2%	4 633	110.3%	1 277	536.4%	(23.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	271 697	272 638	73 609	27.1%	58 443	21.5%	55 629	20.4%	62 986	23.1%	250 666	91.9%	63 855	90.6%	(1.4%)
Employee related costs	84 514	84 847	22 079	26.1%	21 090	25.0%	19 973	23.5%	22 430	26.4%	85 571	100.9%	20 668	103.1%	8.5%
Remuneration of councillors	5 087	5 709	1 172	23.0%	1 168	23.0%	1 164	20.4%	1 007	17.6%	4 511	79.0%	865	89.7%	16.3%
Debt impairment	15 000	13 000	2 755	18.4%	736	4.9%	9	.1%	120	.9%	3 620	27.8%	400	16.7%	(70.0%)
Depreciation and asset impairment	42 000	42 000	9 866	23.5%	9 659	23.0%	9 725	23.2%	9 567	22.8%	38 817	92.4%	16 245	66.1%	(41.1%)
Finance charges	1 053	2 579	205	19.5%	754	71.6%	573	22.2%	(160)	(6.2%)	1 371	53.2%	595	53.3%	(127.0%)
Bulk purchases	75 642	75 642	26 107	34.5%	14 380	19.0%	13 290	17.6%	14 702	19.4%	68 479	90.5%	14 017	98.6%	4.9%
Other Materials	-	1 290	-	-	-	-	68	5.2%	-	-	68	5.2%	425	-	(100.0%)
Contracted services	15 953	21 963	3 727	23.4%	4 784	30.0%	3 041	13.8%	6 646	30.3%	18 198	82.9%	3 493	79.5%	90.2%
Transfers and grants	5 000	3 433	77	1.5%	116	2.3%	4 028	117.3%	247	7.2%	4 469	130.2%	272	41.9%	(9.2%)
Other expenditure	27 447	22 175	7 621	27.8%	5 756	21.0%	3 758	16.9%	8 428	38.0%	25 563	115.3%	6 828	119.3%	23.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	47	-	(100.0%)
Surplus/(Deficit)	(12 696)	(3 741)	39 924		(3 743)		(4 872)		(24 049)		7 261		(24 569)		
Transfers recognised - capital	48 545	48 545	6 213	12.8%	16 341	33.7%	5 266	10.8%	18 827	38.8%	46 647	96.1%	4 408	14.9%	327.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	35 849	44 804	46 137		12 599		395		(5 222)		53 908		(20 161)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	35 849	44 804	46 137		12 599		395		(5 222)		53 908		(20 161)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	35 849	44 804	46 137		12 599		395		(5 222)		53 908		(20 161)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	35 849	44 804	46 137		12 599		395		(5 222)		53 908		(20 161)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	64 632	60 057	10 328	16.0%	16 351	25.3%	9 703	16.2%	17 190	28.6%	53 572	89.2%	18 568	64.8%	(7.4%)
National Government	21 545	21 545	1 535	7.1%	4 442	20.6%	1 897	8.8%	7 507	34.8%	15 382	71.4%	5 202	62.5%	44.3%
Provincial Government	27 000	27 000	8 004	29.6%	4 323	16.0%	6 571	24.3%	7 609	28.2%	26 506	98.2%	8 873	50.6%	(14.2%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	48 545	48 545	9 540	19.7%	8 764	18.1%	8 468	17.4%	15 116	31.1%	41 889	86.3%	14 075	55.2%	7.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 087	11 512	788	4.9%	5 046	31.4%	1 236	10.7%	2 074	18.0%	9 143	79.4%	4 493	99.2%	(53.8%)
Public contributions and donations	-	-	-	-	2 540	-	-	-	-	-	2 540	-	-	-	-
Capital Expenditure Standard Classification	64 632	60 057	10 328	16.0%	16 351	25.3%	9 703	16.2%	17 190	28.6%	53 572	89.2%	18 568	64.8%	(7.4%)
Governance and Administration	19 015	19 167	3 025	15.9%	7 199	37.9%	6 571	34.3%	7 833	40.9%	24 627	128.5%	8 875	57.4%	(11.7%)
Executive & Council	19 000	19 000	3 025	15.9%	7 199	37.9%	6 571	34.6%	7 609	40.0%	24 403	128.4%	8 873	57.4%	(14.2%)
Budget & Treasury Office	15	-	-	-	-	-	-	-	224	-	224	-	1	83.1%	16 942.1%
Corporate Services	-	167	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	100	100	-	-	8	8.5%	-	-	-	-	8	8.5%	-	-	-
Community & Social Services	100	100	-	-	8	8.5%	-	-	-	-	8	8.5%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	40 517	35 789	7 302	18.0%	8 633	21.3%	2 428	6.8%	8 935	25.0%	27 298	76.3%	9 670	67.1%	(7.6%)
Planning and Development	-	-	5 127	-	-	-	-	-	661	-	5 788	-	-	-	(100.0%)
Road Transport	40 517	35 789	2 175	5.4%	8 633	21.3%	2 428	6.8%	8 275	23.1%	21 511	60.1%	9 670	67.1%	(14.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	5 000	5 000	2	-	511	10.2%	705	14.1%	422	8.4%	1 639	32.8%	23	92.7%	1 718.5%
Electricity	5 000	5 000	2	-	511	10.2%	705	14.1%	422	8.4%	1 639	32.8%	23	92.7%	1 718.5%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	279 820	317 442	79 612	28.5%	115 126	41.1%	62 046	19.5%	58 094	18.3%	314 878	99.2%	38 375	95.1%	51.4%
Property rates, penalties and collection charges	77 592	88 435	14 700	18.9%	43 416	56.0%	9 080	10.3%	9 595	10.8%	76 791	86.8%	3 391	78.2%	183.0%
Service charges	91 963	110 816	23 382	25.4%	25 199	27.4%	21 359	19.3%	22 420	20.2%	92 360	83.3%	8 273	71.4%	171.0%
Other revenue	6 955	9 439	6 998	100.6%	7 648	110.0%	10 926	115.8%	8 323	88.2%	33 895	359.1%	2 623	464.0%	217.3%
Government - operating	53 676	54 676	21 512	40.1%	20 252	37.7%	12 896	23.6%	6 670	12.2%	61 330	112.2%	3 667	120.7%	81.9%
Government - capital	48 545	48 545	12 757	26.3%	18 194	37.5%	7 460	15.4%	10 882	22.4%	49 292	101.5%	20 311	90.7%	(46.4%)
Interest	1 090	5 531	264	24.2%	418	38.3%	324	5.9%	204	3.7%	1 210	21.9%	110	479.3%	85.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Payments	(208 251)	(214 572)	(69 075)	33.2%	(54 437)	26.1%	(52 461)	24.4%	(53 108)	24.8%	(229 081)	106.8%	(18 559)	102.1%	186.2%
Suppliers and employees	(207 198)	(206 992)	(69 075)	33.3%	(54 437)	26.3%	(52 461)	25.3%	(53 108)	25.7%	(229 081)	110.7%	(18 559)	103.1%	186.2%
Finance charges	(1 053)	(2 580)	-	-	-	-	-	-	-	-	-	-	(0)	-	(100.0%)
Transfers and grants	-	(5 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	71 569	102 870	10 537	14.7%	60 689	84.8%	9 584	9.3%	4 986	4.8%	85 797	83.4%	19 816	73.3%	(74.8%)
Cash Flow from Investing Activities															
Receipts	-	-	2 981	-	(42 663)	-	5 242	-	3 931	-	(30 509)	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	2 981	-	-	-	5 242	-	-	-	8 223	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	(42 663)	-	-	-	3 931	-	(38 732)	-	-	-	(100.0%)
Payments	(64 632)	(60 057)	(14 894)	23.0%	(13 759)	21.3%	(10 942)	18.2%	(19 882)	33.1%	(59 478)	99.0%	(11 712)	53.8%	69.8%
Capital assets	(64 632)	(60 057)	(14 894)	23.0%	(13 759)	21.3%	(10 942)	18.2%	(19 882)	33.1%	(59 478)	99.0%	(11 712)	53.8%	69.8%
Net Cash from/(used) Investing Activities	(64 632)	(60 057)	(11 913)	18.4%	(56 422)	87.3%	(5 700)	9.5%	(15 951)	26.6%	(89 987)	149.8%	(11 712)	53.8%	36.2%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 800)	(3 016)	-	-	-	-	-	-	-	-	-	-	(522)	49.6%	(100.0%)
Repayment of borrowing	(2 800)	(3 016)	-	-	-	-	-	-	-	-	-	-	(522)	49.6%	(100.0%)
Net Cash from/(used) Financing Activities	(2 800)	(3 016)	-	-	-	-	-	-	-	-	-	-	(522)	68.6%	(100.0%)
Net Increase/(Decrease) in cash held	4 137	39 797	(1 376)	(33.3%)	4 267	103.1%	3 884	9.8%	(10 965)	(27.6%)	(4 190)	(10.5%)	7 582	343.9%	(244.6%)
Cash/cash equivalents at the year begin:	3 830	13 523	4 163	108.7%	2 787	72.8%	7 054	52.2%	10 938	80.9%	4 163	30.8%	6 862	100.2%	59.4%
Cash/cash equivalents at the year end:	7 967	53 319	2 787	35.0%	7 054	88.5%	10 938	20.5%	(27)	(.1%)	(27)	(.1%)	14 444	377.1%	(100.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 638	54.1%	1 173	11.3%	509	4.9%	3 107	29.8%	10 427	22.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 602	13.8%	1 357	7.2%	657	3.5%	14 185	75.4%	18 800	40.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 218	13.2%	837	9.1%	689	7.5%	6 459	70.2%	9 203	19.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	270	5.4%	255	5.1%	236	4.7%	4 226	84.7%	4 987	10.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	466	14.5%	264	8.2%	185	5.7%	2 296	71.5%	3 211	6.9%	-	-	-	-
Total By Income Source	10 193	21.9%	3 886	8.3%	2 275	4.9%	30 273	64.9%	46 627	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	449	64.5%	138	19.9%	17	2.4%	93	13.3%	696	1.5%	-	-	-	-
Commercial	6 461	43.1%	1 648	11.0%	752	5.0%	6 137	40.9%	14 998	32.2%	-	-	-	-
Households	3 571	15.6%	2 022	8.8%	1 463	6.4%	15 816	69.1%	22 873	49.1%	-	-	-	-
Other	(288)	(3.6%)	78	1.0%	44	.5%	8 227	102.1%	8 060	17.3%	-	-	-	-
Total By Customer Group	10 193	21.9%	3 886	8.3%	2 275	4.9%	30 273	64.9%	46 627	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	75	100.0%	-	-	-	-	-	-	75	6.0%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	367	52.7%	164	23.6%	41	5.9%	124	17.8%	696	55.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	390	80.4%	1	.2%	-	-	94	19.4%	485	38.6%
Total	832	66.2%	165	13.1%	41	3.3%	218	17.4%	1 256	100.0%

Contact Details

Municipal Manager	Mr Zamokuhle Johannes Nxumalo	039 797 6601
Financial Manager	Ms Nolubabalo Gqola	039 797 6613

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UBUHLEBEZWE (KZN434)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	105 035	117 786	15 279	14.5%	26 479	25.2%	24 776	21.0%	8 182	6.9%	74 715	63.4%	9 796	94.3%	(16.5%)
Property rates	12 240	12 240	12 548	102.5%	(13)	(.1%)	(9)	(.1%)	(127)	(1.0%)	12 399	101.3%	234	8.8%	(154.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 772	1 772	381	21.5%	352	19.9%	246	13.9%	236	13.3%	1 215	68.6%	397	81.0%	(40.5%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	434	434	79	18.2%	218	50.2%	195	44.9%	206	47.4%	698	160.7%	107	359.1%	91.9%
Interest earned - external investments	2 840	4 416	592	20.8%	1 216	42.8%	1 458	33.0%	1 533	34.7%	4 798	108.7%	987	136.0%	55.4%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	151	151	28	18.4%	49	32.1%	35	22.9%	253	167.2%	363	240.6%	114	143.2%	121.1%
Licences and permits	3 065	3 065	728	23.8%	972	31.7%	659	21.5%	850	27.7%	3 209	104.7%	821	106.2%	3.5%
Agency services	670	670	197	29.3%	166	24.7%	144	21.5%	149	22.2%	655	97.8%	171	102.4%	(13.1%)
Transfers recognised - operational	81 162	92 012	564	.7%	22 905	28.2%	21 704	23.6%	4 637	5.0%	49 810	54.1%	7 490	110.2%	(38.1%)
Other own revenue	201	526	163	81.2%	615	306.7%	344	65.4%	285	54.2%	1 407	267.6%	(526)	(30.8%)	(154.2%)
Gains on disposal of PPE	2 500	2 500	-	-	-	-	-	-	161	6.4%	161	6.4%	-	-	(100.0%)
Operating Expenditure	114 652	119 797	15 066	13.1%	19 943	17.4%	10 831	9.0%	25 758	21.5%	71 597	59.8%	25 050	75.8%	2.8%
Employee related costs	40 083	41 747	8 746	21.8%	11 145	27.8%	7 199	17.2%	10 557	25.3%	37 647	90.2%	9 610	97.4%	9.9%
Remuneration of councillors	7 197	7 197	1 718	23.9%	1 723	23.9%	1 126	15.6%	1 948	27.1%	6 514	90.5%	1 718	98.0%	13.4%
Debt impairment	1 000	1 000	-	-	-	-	-	-	228	22.8%	228	22.8%	3 946	394.6%	(94.2%)
Depreciation and asset impairment	18 000	16 000	-	-	-	-	-	-	-	-	-	-	286	1.7%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	101	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	2 946	-	-	-	-	-	250	-	602	-	851	-	-	32.2%	(100.0%)
Contracted services	5 493	5 493	-	-	-	-	226	4.1%	818	14.9%	1 044	19.0%	-	40.5%	(100.0%)
Transfers and grants	3 000	-	1 136	37.9%	967	32.2%	(1 030)	-	454	-	1 527	-	3 161	91.7%	(85.6%)
Other expenditure	36 933	48 360	3 465	9.4%	6 109	16.5%	3 060	6.3%	11 147	23.0%	23 780	49.2%	6 228	85.6%	79.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	6	-	6	-	-	-	(100.0%)
Surplus/(Deficit)	(9 617)	(2 011)	213		6 536		13 945		(17 576)		3 117		(15 254)		
Transfers recognised - capital	31 553	39 553	1 073	3.4%	1 389	4.4%	17 284	43.7%	4 761	12.0%	24 507	62.0%	13 927	71.0%	(65.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	21 936	37 542	1 286		7 925		31 229		(12 815)		27 624		(1 326)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	21 936	37 542	1 286		7 925		31 229		(12 815)		27 624		(1 326)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	21 936	37 542	1 286		7 925		31 229		(12 815)		27 624		(1 326)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	21 936	37 542	1 286		7 925		31 229		(12 815)		27 624		(1 326)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	40 020	58 860	2 599	6.5%	4 923	12.3%	12 066	20.5%	6 647	11.3%	26 236	44.6%	16 724	75.4%	(60.3%)
National Government	23 553	23 552	967	4.1%	1 356	5.8%	9 217	39.1%	5 337	22.7%	16 877	71.7%	12 846	125.3%	(58.5%)
Provincial Government	8 000	17 700	1 610	20.1%	1 286	16.1%	2 396	13.5%	1 790	10.1%	7 083	40.0%	2 242	59.6%	(20.2%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 553	41 252	2 577	8.2%	2 643	8.4%	11 613	28.2%	7 127	17.3%	23 960	58.1%	15 088	102.7%	(52.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 467	17 608	22	.3%	2 224	26.3%	453	2.6%	(479)	(2.7%)	2 219	12.6%	1 637	25.0%	(129.3%)
Public contributions and donations	-	-	-	-	57	-	-	-	-	-	57	-	-	-	-
Capital Expenditure Standard Classification	40 020	58 860	2 599	6.5%	4 923	12.3%	12 066	20.5%	6 647	11.3%	26 236	44.6%	16 724	75.4%	(60.3%)
Governance and Administration	1 445	2 442	-	-	489	33.8%	453	18.5%	57	2.3%	998	40.9%	147	118.6%	(61.4%)
Executive & Council	1 175	952	-	-	361	30.7%	163	17.1%	(26)	(2.8%)	497	52.2%	19	164.3%	(240.0%)
Budget & Treasury Office	20	10	-	-	4	18.0%	-	-	(3)	(29.5%)	1	6.5%	74	90.1%	(104.0%)
Corporate Services	250	1 480	-	-	124	49.6%	290	19.6%	86	5.8%	500	33.8%	53	95.1%	60.9%
Community and Public Safety	7 300	9 113	723	9.9%	946	13.0%	1 113	12.2%	985	10.8%	3 766	41.3%	3 231	71.1%	(69.5%)
Community & Social Services	5 505	7 246	480	8.7%	436	7.9%	1 113	15.4%	870	12.0%	2 898	40.0%	2 578	105.6%	(66.2%)
Sport And Recreation	109	360	243	222.8%	-	-	-	-	-	-	243	67.5%	-	22.4%	-
Public Safety	1 686	1 507	-	-	510	30.3%	-	-	115	7.6%	625	41.5%	653	57.1%	(82.4%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	29 533	45 405	1 876	6.4%	2 647	9.0%	10 500	23.1%	5 953	13.1%	20 976	46.2%	13 347	75.4%	(55.4%)
Planning and Development	9 160	8 790	21	.2%	6	.1%	-	-	14	.2%	41	.5%	147	9.7%	(90.5%)
Road Transport	20 373	36 615	1 856	9.1%	2 641	13.0%	10 500	28.7%	5 939	16.2%	20 935	57.2%	13 200	80.5%	(55.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 742	1 900	-	-	842	48.3%	-	-	(347)	(18.3%)	495	26.0%	-	-	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	1 900	-	-	-	-	-	-	(347)	(18.3%)	(347)	(18.3%)	-	-	(100.0%)
Waste Management	1 742	-	-	-	842	48.3%	-	-	-	-	842	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: 4th Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Fourth Quarter: Actual Expenditure	2013/14 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	136 586	25 470	55 450	40.6%	65 359	47.9%	71 349	280.1%	38 387	150.7%	230 545	905.2%	12 805	111.6%	199.8%
Property rates, penalties and collection charges	12 238	16 373	1 036	8.5%	3 865	31.6%	1 619	9.9%	780	4.8%	7 300	44.6%	1 638	119.8%	(52.4%)
Service charges	1 772	1 687	456	25.7%	236	13.3%	288	17.1%	393	23.3%	1 372	81.3%	273	74.4%	43.7%
Other revenue	7 021	5 010	17 903	255.0%	30 374	432.6%	41 447	827.3%	36 384	726.3%	126 108	2 517.2%	10 599	789.7%	243.3%
Government - operating	81 162	-	30 106	37.1%	22 326	27.5%	18 140	-	0	-	70 572	-	-	88.6%	(100.0%)
Government - capital	31 553	-	5 670	18.0%	8 124	25.7%	9 759	-	-	-	23 553	-	-	74.4%	-
Interest	2 840	2 400	279	9.8%	435	15.3%	96	4.0%	830	34.6%	1 639	68.3%	294	81.4%	182.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(87 213)	(96 480)	(36 689)	42.1%	(48 942)	56.1%	(59 361)	61.5%	(71 795)	74.4%	(216 787)	224.7%	(29 702)	125.0%	141.7%
Suppliers and employees	(84 213)	(93 764)	(35 885)	42.6%	(47 802)	56.8%	(58 812)	62.7%	(68 664)	73.2%	(211 162)	225.2%	(28 079)	130.9%	144.5%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 000)	(2 716)	(804)	26.8%	(1 140)	38.0%	(549)	20.2%	(3 131)	115.3%	(5 625)	207.1%	(1 623)	58.0%	93.0%
Net Cash from/(used) Operating Activities	49 373	(71 010)	18 761	38.0%	16 418	33.3%	11 988	(16.9%)	(33 408)	47.0%	13 758	(19.4%)	(16 897)	47.8%	97.7%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	373	-	373	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	373	-	373	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(40 020)	(56 501)	(1 793)	4.5%	(99)	.2%	(5 178)	9.2%	(248)	.4%	(7 318)	13.0%	(3 718)	29.1%	(93.3%)
Capital assets	(40 020)	(56 501)	(1 793)	4.5%	(99)	.2%	(5 178)	9.2%	(248)	.4%	(7 318)	13.0%	(3 718)	29.1%	(93.3%)
Net Cash from/(used) Investing Activities	(40 020)	(56 501)	(1 793)	4.5%	(99)	.2%	(5 178)	9.2%	125	(.2%)	(6 945)	12.3%	(3 718)	30.0%	(103.4%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	9 353	(127 511)	16 968	181.4%	16 319	174.5%	6 810	(5.3%)	(33 284)	26.1%	6 813	(5.3%)	(20 615)	18.3%	61.5%
Cash/cash equivalents at the year begin:	57 758	-	-	-	16 968	29.4%	33 286	-	40 096	-	-	-	15 112	-	165.3%
Cash/cash equivalents at the year end:	67 111	(127 511)	16 968	25.3%	33 286	49.6%	40 096	(31.4%)	6 813	(5.3%)	6 813	(5.3%)	(5 503)	22.6%	(223.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	9	100.0%	9	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(100)	(.6%)	473	2.8%	448	2.7%	15 883	95.1%	16 703	80.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	95	3.0%	86	2.7%	80	2.5%	2 922	91.8%	3 183	15.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	115	100.0%	115	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	1	.1%	-	-	-	-	1 074	99.9%	1 074	5.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(871)	275.5%	22	(7.1%)	21	(6.6%)	511	(161.8%)	(316)	(1.5%)	-	-	-	-
Total By Income Source	(876)	(4.2%)	581	2.8%	549	2.6%	20 514	98.8%	20 768	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(88)	(1.7%)	72	1.4%	72	1.4%	5 008	98.9%	5 063	24.4%	-	-	-	-
Commercial	(587)	(5.3%)	368	3.3%	345	3.1%	11 044	98.9%	11 171	53.8%	-	-	-	-
Households	(199)	(4.4%)	141	3.1%	132	2.9%	4 460	98.4%	4 534	21.8%	-	-	-	-
Other	(2)	(440.3%)	0	2.0%	0	2.0%	3	536.3%	0	-	-	-	-	-
Total By Customer Group	(876)	(4.2%)	581	2.8%	549	2.6%	20 514	98.8%	20 768	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	10 376	100.0%	-	-	-	-	-	-	10 376	88.3%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	236	54.2%	54	12.3%	3	.6%	144	32.9%	436	3.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	942	100.0%	942	8.0%
Total	10 612	90.3%	54	.5%	3	-	1 085	9.2%	11 754	100.0%

Contact Details

Municipal Manager	Mr Gamakulu Sineke	039 834 7700
Financial Manager	Ms Unathi P Mahlasela	039 834 7700

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZIMKHULU (KZN435)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	138 049	141 747	63 318	45.9%	43 130	31.2%	37 892	26.7%	3 457	2.4%	147 797	104.3%	6 320	102.2%	(45.3%)
Property rates	8 500	8 500	6 291	74.0%	1 165	13.7%	1 073	12.6%	1 153	13.6%	9 682	113.9%	1 068	107.7%	8.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	849	849	215	25.3%	208	24.5%	144	16.9%	195	22.9%	761	89.7%	191	100.7%	2.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 065	1 143	213	20.0%	300	28.2%	185	16.1%	219	19.2%	917	80.2%	156	78.1%	40.7%
Interest earned - external investments	2 000	3 000	1 024	51.2%	652	32.6%	1 078	35.9%	929	31.0%	3 682	122.7%	560	132.2%	66.0%
Interest earned - outstanding debtors	250	250	27	10.7%	18	7.4%	49	19.5%	41	16.2%	134	53.7%	104	130.8%	(61.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	600	1 000	246	41.0%	152	25.4%	112	11.2%	174	17.4%	684	68.4%	178	110.3%	(2.4%)
Licences and permits	250	375	126	50.3%	150	59.9%	122	32.4%	93	24.9%	490	130.7%	67	109.5%	38.2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	123 111	123 116	53 153	43.2%	39 304	31.9%	33 670	27.3%	-	-	126 127	102.4%	-	99.7%	-
Other own revenue	1 424	3 514	2 024	142.1%	1 181	82.9%	1 461	41.6%	653	18.6%	5 319	151.4%	3 996	112.3%	(83.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	147 097	152 076	33 668	22.9%	38 708	26.3%	35 727	23.5%	41 750	27.5%	149 853	98.5%	38 612	108.5%	8.1%
Employee related costs	43 690	45 425	10 497	24.0%	11 298	25.9%	11 192	24.6%	12 112	26.7%	45 099	99.3%	10 623	102.1%	14.0%
Remuneration of councillors	13 185	14 729	3 007	22.8%	3 012	22.8%	3 415	23.2%	4 089	27.8%	13 523	91.8%	3 007	88.8%	36.0%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	14 250	14 250	8 952	62.8%	9 146	64.2%	9 219	64.7%	10 216	71.7%	37 533	263.4%	9 521	262.1%	7.3%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	7 420	8 320	1 901	25.6%	2 227	30.0%	2 709	32.6%	2 354	28.3%	9 191	110.5%	1 543	88.2%	52.5%
Transfers and grants	1 540	3 740	1 404	91.2%	888	57.7%	887	23.7%	892	23.9%	4 071	108.8%	808	174.8%	10.4%
Other expenditure	67 012	65 613	7 906	11.8%	12 137	18.1%	8 305	12.7%	12 088	18.4%	40 436	61.6%	13 109	81.1%	(7.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(9 047)	(10 329)	29 650		4 422		2 165		(38 293)		(2 056)		(32 292)		
Transfers recognised - capital	70 396	84 896	31 587	44.9%	37 020	52.6%	14 289	16.8%	-	-	82 896	97.6%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	61 349	74 567	61 237		41 442		16 454		(38 293)		80 840		(32 292)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	61 349	74 567	61 237		41 442		16 454		(38 293)		80 840		(32 292)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	61 349	74 567	61 237		41 442		16 454		(38 293)		80 840		(32 292)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	61 349	74 567	61 237		41 442		16 454		(38 293)		80 840		(32 292)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	82 596	107 406	6 681	8.1%	21 175	25.6%	27 701	25.8%	30 035	28.0%	85 591	79.7%	25 807	90.1%	16.4%
National Government	70 396	76 896	6 322	9.0%	20 917	29.7%	20 138	26.2%	16 900	22.0%	64 278	83.6%	20 692	103.9%	(18.3%)
Provincial Government	-	9 000	-	-	-	-	5 261	58.5%	2 602	28.9%	7 863	87.4%	4 916	100.0%	(47.1%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	70 396	85 896	6 322	9.0%	20 917	29.7%	25 399	29.6%	19 502	22.7%	72 140	84.0%	25 608	103.3%	(23.8%)
Borrowing	-	10 000	-	-	-	-	-	-	5 001	50.0%	5 001	50.0%	-	-	(100.0%)
Internally generated funds	12 200	11 510	359	2.9%	258	2.1%	2 301	20.0%	5 532	48.1%	8 450	73.4%	199	36.0%	2 675.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	82 596	107 406	6 681	8.1%	21 175	25.6%	27 701	25.8%	30 035	28.0%	85 591	79.7%	25 807	90.1%	16.4%
Governance and Administration	4 300	1 150	215	5.0%	104	2.4%	80	7.0%	212	18.4%	611	53.2%	55	97.1%	283.6%
Executive & Council	200	120	69	34.4%	27	13.6%	11	8.8%	42	34.6%	148	123.3%	49	100.7%	(15.8%)
Budget & Treasury Office	100	80	-	-	47	46.7%	19	24.1%	71	89.3%	137	171.7%	-	69.0%	(100.0%)
Corporate Services	4 000	950	146	3.7%	30	.8%	50	5.3%	99	10.4%	326	34.3%	6	60.3%	1 561.2%
Community and Public Safety	1 500	1 970	123	8.2%	131	8.7%	17	.8%	191	9.7%	462	23.5%	25	68.4%	661.0%
Community & Social Services	1 500	1 970	123	8.2%	131	8.7%	17	.8%	191	9.7%	462	23.5%	25	68.4%	661.0%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	76 796	104 286	6 342	8.3%	20 940	27.3%	27 604	26.5%	29 631	28.4%	84 517	81.0%	25 727	90.5%	15.2%
Planning and Development	400	330	20	5.0%	-	-	-	-	-	-	20	6.1%	119	32.2%	(100.0%)
Road Transport	76 396	103 956	6 322	8.3%	20 940	27.4%	27 604	26.6%	29 631	28.5%	84 497	81.3%	25 608	90.7%	15.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	221 602	225 704	93 015	42.0%	79 563	35.9%	51 869	23.0%	3 102	1.4%	227 550	100.8%	5 036	100.9%	(38.4%)
Property rates, penalties and collection charges	7 650	7 650	4 439	58.0%	589	7.7%	702	9.2%	792	10.4%	6 522	85.3%	952	104.5%	(16.7%)
Service charges	720	765	177	24.6%	197	27.4%	203	26.5%	201	26.2%	778	101.7%	249	118.0%	(19.3%)
Other revenue	17 725	6 032	2 609	14.7%	1 782	10.1%	1 879	31.2%	1 139	18.9%	7 411	122.9%	3 172	102.3%	(64.1%)
Government - operating	123 111	123 111	53 153	43.2%	39 304	31.9%	33 670	27.3%	-	-	126 127	102.4%	-	100.1%	-
Government - capital	70 396	84 896	31 587	44.9%	37 020	52.6%	14 289	16.8%	-	-	82 896	97.6%	-	100.0%	-
Interest	2 000	3 250	1 050	52.5%	671	33.5%	1 126	34.7%	969	29.8%	3 816	117.4%	664	148.5%	46.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(124 757)	(126 358)	(23 240)	18.6%	(28 899)	23.2%	(25 847)	20.5%	(31 655)	25.1%	(109 641)	86.8%	(28 498)	91.8%	11.1%
Suppliers and employees	(124 217)	(125 440)	(23 012)	18.5%	(28 674)	23.1%	(25 621)	20.4%	(31 426)	25.1%	(108 733)	86.7%	(28 282)	91.5%	11.1%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(540)	(919)	(228)	42.3%	(225)	41.7%	(226)	24.6%	(229)	24.9%	(908)	98.9%	(216)	155.7%	5.9%
Net Cash from/(used) Operating Activities	96 845	99 346	69 775	72.0%	50 664	52.3%	26 022	26.2%	(28 553)	(28.7%)	117 909	118.7%	(23 462)	110.6%	21.7%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(82 596)	(107 406)	(6 681)	8.1%	(21 175)	25.6%	(27 701)	25.8%	(30 035)	28.0%	(85 591)	79.7%	(25 807)	92.1%	16.4%
Capital assets	(82 596)	(107 406)	(6 681)	8.1%	(21 175)	25.6%	(27 701)	25.8%	(30 035)	28.0%	(85 591)	79.7%	(25 807)	92.1%	16.4%
Net Cash from/(used) Investing Activities	(82 596)	(107 406)	(6 681)	8.1%	(21 175)	25.6%	(27 701)	25.8%	(30 035)	28.0%	(85 591)	79.7%	(25 807)	92.1%	16.4%
Cash Flow from Financing Activities															
Receipts	-	10 000	-	-	-	-	-	-	10 000	100.0%	10 000	100.0%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	10 000	-	10 000	-	-	-	(100.0%)
Borrowing long term/refinancing	-	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	10 000	-	-	-	-	-	-	10 000	100.0%	10 000	100.0%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	14 250	1 940	63 094	442.8%	29 489	206.9%	(1 678)	(86.5%)	(48 588)	(2 504.7%)	42 318	2 181.5%	(49 269)	2 319.4%	(1.4%)
Cash/cash equivalents at the year begin:	43 406	51 828	51 715	119.1%	114 809	264.5%	144 298	278.4%	142 620	275.2%	51 715	99.8%	111 980	100.7%	27.4%
Cash/cash equivalents at the year end:	57 655	53 768	114 809	199.1%	144 298	250.3%	142 620	265.2%	94 033	174.9%	94 033	174.9%	62 711	144.5%	49.9%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	154	5.6%	85	3.1%	71	2.6%	2 449	88.8%	2 758	51.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	67	5.7%	53	4.5%	44	3.8%	1 017	86.0%	1 182	21.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	48	16.5%	24	8.3%	23	8.1%	194	67.2%	289	5.4%	-	-	-	-
Interest on Arrear Debtor Accounts	17	3.2%	17	3.2%	17	3.1%	496	90.6%	548	10.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	49	8.0%	50	8.2%	24	4.0%	487	79.8%	610	11.3%	-	-	-	-
Total By Income Source	335	6.2%	229	4.3%	180	3.3%	4 644	86.2%	5 388	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(0)	-	3	.3%	3	.3%	843	99.4%	848	15.7%	-	-	-	-
Commercial	224	9.9%	111	4.9%	270	11.9%	1 666	73.4%	2 271	42.2%	-	-	-	-
Households	107	4.7%	114	5.0%	83	3.7%	1 963	86.6%	2 267	42.1%	-	-	-	-
Other	4	401.5%	1	118.5%	(176)	(18 004.7%)	172	17 584.6%	1	-	-	-	-	-
Total By Customer Group	335	6.2%	229	4.3%	180	3.3%	4 644	86.2%	5 388	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	988	100.0%	-	-	-	-	-	-	988	4.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	3 815	100.0%	-	-	-	-	-	-	3 815	15.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19 222	100.0%	-	-	-	-	-	-	19 222	80.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	24 025	100.0%	-	-	-	-	-	-	24 025	100.0%

Contact Details

Municipal Manager	Mr ZS Sikhosana	039 259 5309
Financial Manager	Mrs T. Ngcemu	039 259 5012

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HARRY GWALA (DC43)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2015 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Operating Revenue and Expenditure															
Operating Revenue	351 944	336 155	106 582	30.3%	104 752	29.8%	79 394	23.6%	9 381	2.8%	300 109	89.3%	17 073	94.9%	(45.1%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	31 037	36 235	8 167	26.3%	10 366	33.4%	9 773	27.0%	7 633	21.1%	35 939	99.2%	12 642	102.5%	(39.6%)
Service charges - sanitation revenue	14 276	15 529	3 991	28.0%	4 934	34.6%	4 188	27.0%	-	-	13 113	84.4%	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	839	-	-	-	-	0	-	-	-	0	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	2 666	3 500	1 082	40.6%	1 094	41.0%	728	20.8%	225	6.4%	3 129	89.4%	1 133	137.3%	(80.2%)
Interest earned - outstanding debtors	5 179	6 000	1 673	32.3%	1 812	35.0%	1 950	32.5%	1 347	22.4%	6 781	113.0%	1 608	108.9%	(16.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	293 536	263 824	91 289	31.1%	86 076	29.3%	62 464	23.7%	-	-	239 830	90.9%	4	100.1%	(100.0%)
Other own revenue	5 250	10 229	378	7.2%	470	9.0%	291	2.8%	176	1.7%	1 317	12.9%	1 686	12.4%	(89.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	341 158	376 281	66 607	19.5%	71 455	20.9%	75 695	20.1%	48 853	13.0%	262 610	69.8%	104 730	79.8%	(53.4%)
Employee related costs	114 274	104 700	26 015	22.8%	25 554	22.4%	26 303	25.1%	17 015	16.3%	94 888	90.6%	32 929	104.2%	(48.3%)
Remuneration of councillors	6 655	6 655	1 341	20.1%	1 337	20.1%	1 356	20.4%	1 193	17.9%	5 227	78.5%	1 784	-	(33.1%)
Debt impairment	10 000	23 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	21 396	35 000	-	-	-	-	-	-	-	-	-	-	14 406	59.0%	(100.0%)
Finance charges	2 639	3 200	88	3.3%	1 287	48.8%	-	-	-	-	1 375	43.0%	3 235	135.6%	(100.0%)
Bulk purchases	5 000	8 009	1 107	22.1%	2 385	47.7%	3 221	40.2%	1 260	15.7%	7 973	99.5%	5 769	110.0%	(78.2%)
Other Materials	472	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	25 970	37 057	6 748	26.0%	11 795	45.4%	9 675	26.1%	4 506	12.2%	32 724	88.3%	15 385	93.5%	(70.7%)
Transfers and grants	-	21 400	10 757	-	-	-	5 170	24.2%	6 500	30.4%	22 427	104.8%	9 718	141.2%	(33.1%)
Other expenditure	154 752	137 260	20 552	13.3%	29 097	18.8%	29 968	21.8%	18 379	13.4%	97 996	71.4%	21 504	55.2%	(14.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	10 785	(40 126)	39 975		33 297		3 699		(39 472)		37 499		(87 657)		
Transfers recognised - capital	245 526	252 033	-	-	-	-	116 291	46.1%	-	-	116 291	46.1%	-	84.7%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	256 311	211 907	39 975		33 297		119 990		(39 472)		153 790		(87 657)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	256 311	211 907	39 975		33 297		119 990		(39 472)		153 790		(87 657)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	256 311	211 907	39 975		33 297		119 990		(39 472)		153 790		(87 657)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	256 311	211 907	39 975		33 297		119 990		(39 472)		153 790		(87 657)		

Part 2: Capital Revenue and Expenditure

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Capital Revenue and Expenditure															
Source of Finance	259 260	264 342	28 800	11.1%	66 813	25.8%	78 789	29.8%	18 838	7.1%	193 240	73.1%	34 884	96.3%	(46.0%)
National Government	245 776	257 533	28 800	11.7%	66 089	26.9%	78 023	30.3%	18 838	7.3%	191 750	74.5%	32 317	98.6%	(41.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	2 567	59.8%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	110	-	-	-	110	-	-	-	-
Transfers recognised - capital	245 776	257 533	28 800	11.7%	66 089	26.9%	78 132	30.3%	18 838	7.3%	191 859	74.5%	34 884	95.3%	(46.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 484	6 809	-	-	-	-	635	9.3%	-	-	635	9.3%	-	-	-
Public contributions and donations	-	-	-	-	724	-	22	-	-	-	746	-	-	-	-
Capital Expenditure Standard Classification	259 260	264 342	28 800	11.1%	66 813	25.8%	78 789	29.8%	18 838	7.1%	193 240	73.1%	34 884	96.3%	(46.0%)
Governance and Administration	3 709	2 104	33	.9%	1 431	38.6%	181	8.6%	671	31.9%	2 317	110.1%	214	100.8%	213.8%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	3 609	2 104	33	.9%	1 431	39.6%	181	8.6%	671	31.9%	2 317	110.1%	214	109.1%	213.8%
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 825	800	-	-	-	-	49	6.1%	154	19.3%	203	25.4%	-	-	(100.0%)
Planning and Development	2 825	800	-	-	-	-	49	6.1%	154	19.3%	203	25.4%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	252 726	261 438	28 767	11.4%	65 382	25.9%	78 559	30.0%	18 013	6.9%	190 720	73.0%	34 670	96.4%	(48.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	5 200	3 905	-	-	0	-	553	14.2%	1 999	51.2%	2 552	65.4%	-	-	(100.0%)
Waste Water Management	247 526	257 533	28 767	11.6%	65 381	26.4%	78 006	30.3%	16 014	6.2%	188 168	73.1%	34 670	97.6%	(53.8%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2014/15												2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2013/14 to Q4 of 2014/15
Cash Flow from Operating Activities															
Receipts	586 128	560 606	216 786	37.0%	150 515	25.7%	170 861	30.5%	13 539	2.4%	551 701	98.4%	17 510	96.9%	(22.7%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	35 313	37 270	4 973	14.1%	13 494	38.2%	8 480	22.8%	10 596	28.4%	37 543	100.7%	10 043	80.9%	5.5%
Other revenue	5 050	844	388	7.7%	470	9.3%	356	42.2%	279	33.1%	1 494	177.1%	1 600	12.0%	(82.6%)
Government - operating	293 536	263 824	93 976	32.0%	86 459	29.5%	69 079	26.2%	17	-	249 530	94.6%	136	102.9%	(87.6%)
Government - capital	245 526	252 033	114 697	46.7%	47 188	19.2%	90 268	35.8%	201	.1%	252 356	100.1%	2 990	102.5%	(93.3%)
Interest	6 702	6 636	2 752	41.1%	2 903	43.3%	2 677	40.3%	2 446	36.9%	10 779	162.4%	2 741	112.3%	(10.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(309 126)	(270 559)	(98 982)	32.0%	(117 563)	38.0%	(51 527)	19.0%	(90 434)	33.4%	(358 507)	132.5%	(79 385)	99.5%	13.9%
Suppliers and employees	(306 476)	(245 959)	(88 137)	28.8%	(116 276)	37.9%	(46 357)	18.8%	(82 659)	33.6%	(333 430)	135.6%	(70 324)	98.4%	17.5%
Finance charges	(2 650)	(3 200)	(88)	3.3%	(1 287)	48.6%	-	-	(1 275)	39.8%	(2 650)	82.8%	(1 326)	81.4%	(3.9%)
Transfers and grants	-	(21 400)	(10 757)	-	-	-	(5 170)	24.2%	(6 500)	30.4%	(22 427)	104.8%	(7 734)	126.8%	(16.0%)
Net Cash from/(used) Operating Activities	277 001	290 047	117 804	42.5%	32 951	11.9%	119 334	41.1%	(76 895)	(26.5%)	193 194	66.6%	(61 875)	93.4%	24.3%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(259 261)	(279 846)	(28 800)	11.1%	(66 813)	25.8%	(78 789)	28.2%	(18 838)	6.7%	(193 240)	69.1%	(34 884)	125.8%	(46.0%)
Capital assets	(259 261)	(279 846)	(28 800)	11.1%	(66 813)	25.8%	(78 789)	28.2%	(18 838)	6.7%	(193 240)	69.1%	(34 884)	125.8%	(46.0%)
Net Cash from/(used) Investing Activities	(259 261)	(279 846)	(28 800)	11.1%	(66 813)	25.8%	(78 789)	28.2%	(18 838)	6.7%	(193 240)	69.1%	(34 884)	125.8%	(46.0%)
Cash Flow from Financing Activities															
Receipts	114	130	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	(16)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	130	130	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 486)	(3 486)	(511)	14.7%	(1 176)	33.7%	-	-	(1 870)	53.6%	(3 557)	102.0%	(1 136)	117.0%	64.6%
Repayment of borrowing	(3 486)	(3 486)	(511)	14.7%	(1 176)	33.7%	-	-	(1 870)	53.6%	(3 557)	102.0%	(1 136)	117.0%	64.6%
Net Cash from/(used) Financing Activities	(3 372)	(3 356)	(511)	15.2%	(1 176)	34.9%	-	-	(1 870)	55.7%	(3 557)	106.0%	(1 136)	117.0%	64.6%
Net Increase/(Decrease) in cash held	14 368	6 846	88 493	615.9%	(35 037)	(243.8%)	40 544	592.3%	(97 603)	(1 425.8%)	(3 603)	(52.6%)	(97 895)	3.1%	(.3%)
Cash/cash equivalents at the year begin:	30 517	29 474	29 474	96.6%	117 967	386.6%	82 930	281.4%	123 474	418.9%	29 474	100.0%	119 967	100.0%	2.9%
Cash/cash equivalents at the year end:	44 886	36 320	117 967	262.8%	82 930	184.8%	123 474	340.0%	25 871	71.2%	25 871	71.2%	22 072	27.2%	17.2%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 666	4.6%	2 917	3.7%	2 588	3.3%	69 898	88.4%	79 070	64.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 432	4.6%	1 139	3.7%	1 011	3.3%	27 307	88.4%	30 889	25.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	613	4.6%	488	3.7%	433	3.3%	11 684	88.4%	13 217	10.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	5 711	4.6%	4 544	3.7%	4 032	3.3%	108 889	88.4%	123 176	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 993	14.9%	1 341	10.0%	1 079	8.1%	8 949	67.0%	13 362	10.8%	-	-	-	-
Commercial	797	8.0%	465	4.7%	271	2.7%	8 431	84.6%	9 964	8.1%	-	-	-	-
Households	2 921	2.9%	2 738	2.7%	2 683	2.7%	91 509	91.6%	99 850	81.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	5 711	4.6%	4 544	3.7%	4 032	3.3%	108 889	88.4%	123 176	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	38	100.0%	-	-	-	-	-	-	38	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	38	100.0%	-	-	-	-	-	-	38	100.0%

Contact Details

Municipal Manager	AN Dlamini	039 834 8708
Financial Manager	Mthethunzima Mkatu	039 834 8702

Source Local Government Database

1. All figures in this report are unaudited.